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REPORT

OF THE

BOARD OF EDUCATION

AS TO

THE SUPPORT OF PUBLIC SCHOOLS.

JANUARY, 1915.

BOSTON:

WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
32 DERNE STREET.

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The Commonwealth of Massachusetts.

REPORT OF THE BOARD OF EDUCATION AS TO THE SUPPORT OF PUBLIC SCHOOLS.

To the Honorable Senate and House of Representatives.

The following is the text of the resolve directing the Board to make an investigation and report relative to the support of public schools: —

RESOLVES OF 1914, CHAPTER 139.

RESOLVE TO PROVIDE FOR AN INVESTIGATION AS TO A MORE EQUITABLE METHOD OF SUPPORTING THE PUBLIC SCHOOLS.

Resolved, That the board of education be directed to investigate the methods now prescribed by law for distributing between municipalities and the commonwealth the cost of public education in the commonwealth; to submit a plan for a more equitable distribution of the Massachusetts School Fund to towns having a valuation of less than two million five hundred thousand dollars; and also to make recommendations with regard to a tax for the support of public schools, and the best methods of distributing the proceeds of such tax. The board shall report to the general court not later than the third Wednesday in January in the year nineteen hundred and fifteen, the report to be accompanied by drafts of such bills as may be necessary to carry its recommendations into effect. [Approved July 1, 1914.]

In compliance with the foregoing resolve, the Board of Education submits herewith a report, to which are added the following appendices: —

- A. Proposed form of bill as to a State school fund, or so-called "Mill Tax Fund."
- B. Proposed form of bill amending law as to distribution of income of the Massachusetts School Fund.
- C. Statistical exhibit showing certain facts regarding the distribution of the cost of education between local communities and the State in various States of the Union.

D. Statistical exhibit showing principal facts as to the distribution of the cost of education between local communities and the State in Massachusetts.

In this report the Board quotes a part of its report submitted to the Legislature of 1913, on the same subject, in which it was shown that —

(a) In Massachusetts, to an extent proportionately greater than in any other State in the Union, the funds for the support of the public schools are derived from local taxation.

(b) The cost of public education in Massachusetts, as elsewhere, constitutes the largest single item of expense for each community, usually amounting to at least one quarter or one third of all expenditures from the proceeds of taxation.

(c) In Massachusetts, as elsewhere, the quality and general standards of public education which determine the amount of public school expenditures are in large part prescribed by law, and the State is generally regarded as responsible for enforcing throughout the Commonwealth provision for an effective system of public schools.

(d) Towns and cities in Massachusetts vary greatly as to their capacity to support public schools, such capacity being most conveniently, and with sufficient accuracy, expressed by the proportion of the total taxable valuation of the town or city to the average membership of its public schools.

(e) The disparity among communities in ability to support public education tends to increase as some towns and cities tend to become largely the homes of wage earners, while others tend to become the homes of relatively wealthy people.

The following findings of the Board were submitted in its report to the General Court of 1913, relative to the support of public schools: —

FINDINGS AND RECOMMENDATIONS.

The Board respectfully submits, in response to the resolve quoted at the beginning of this report, its findings and recommendations, as follows: —

1. In Massachusetts it has long been the established policy that the cost of supporting the regular public schools should be borne by the local community. The State gives financial assistance for public school

purposes to towns having a valuation not exceeding \$2,500,000, and to all towns and cities maintaining approved vocational schools. The State furthermore expends large sums for the education of defectives and delinquents, for the training of teachers, and for the partial support of higher technical and agricultural education.

2. There is in Massachusetts a considerable number of towns and cities having a relatively low valuation in proportion to the number of children to be educated which receive no financial aid from the State towards the support of public education. These communities find it hard to meet the necessary cost of public education out of the proceeds of local taxation. It is probable that in some of these communities conditions of industry and population are changing in such a way that in the future the burden of maintaining adequate school facilities will be relatively greater than it is at present. In these cases the historic method of supporting public education is and will be, in Massachusetts, unsatisfactory. Notwithstanding that the Commonwealth, by legislation and otherwise, aims to promote fairly uniform standards of efficiency in public education, because of limited resources these towns are unable to conform to such standards except at the cost of excessive taxation.

3. The Board is of the opinion that sound educational policy on the part of the Commonwealth, looking to the maintenance of an efficient system of public schools throughout the Commonwealth, requires that a number of towns and cities, not now in receipt of financial assistance for the support of public education, should be so assisted, if the financial resources of the Commonwealth permit the necessary expenditures for that purpose. The Board recognizes that there are involved, in proposals for further substantial contributions by the State to the support of public education, fundamental questions of State fiscal policy not within its purview. The Board is convinced that the practice of other States and countries, in distributing the cost of supporting public education between the local community and the State or nation, is sound in principle and has produced good results, in that through State supervision higher standards have been established and maintained, and poorer communities have been enabled to offer better educational facilities. No sacrifice of local interest need be involved. The Board refers the entire subject to the General Court as worthy of careful consideration.

4. In the event that the Commonwealth finds it feasible to provide contributions out of State revenues towards the support of public education additional to those now made, the Board is ready to submit to the General Court alternative plans, whereby such contributions could be so employed as to assist the communities now most heavily burdened, while at the same time providing for proper encouragement of local effort and for suitable supervision of expenditures, to the end

that the highest efficiency may result. The Board regards it as inexpedient to suggest such plans in detail until the entire subject has received further consideration.

5. The Board is of the opinion that the requirement that the income of the Massachusetts School Fund shall be apportioned only among towns having a valuation not exceeding \$2,500,000 is in accordance with sound educational policy. But the Board is convinced that a system of apportioning that income to the various towns entitled thereto can be devised whereby the needs of the several communities can be more equitably met than is the case at present, and whereby greater effort on the part of many such communities can be encouraged. . . .

The Board finds little to add to the foregoing findings or to the data on which they were based. The principal facts as to the support of public schools in Massachusetts are easily ascertained and understood. Almost yearly, either by additional legislation or by the more effective enforcement of existing standards, the scope of public school instruction is extended and requirements as to quality made more exacting. Towns and cities, responding to local public demands for more serviceable public school facilities, as well as to new legal requirements, are, in general, increasingly disposed to maintain good public schools. The salaries of teachers are rising, the size of classes is diminishing, and the equipment of schools is improving, while the variety of educational opportunities offered is being extended.

Consequently, many towns and cities are finding that the burden of taxation for support of schools is steadily growing heavier. The statistics found in Appendix D (see column entitled "Expenditure for School Support per \$1,000 of Valuation") show that a local tax rate for school purposes of \$6 or even \$8 for each \$1,000 of valuation is not uncommon. On the other hand, many of the more wealthy communities in the Commonwealth are able to support excellent schools by a tax of \$4 or less.

Obviously, the only adequate and permanent remedy for these inequalities is a provision of State aid distributed annually in such a way as, on the one hand, measurably to equalize the burdens of school support among the towns and cities of the Commonwealth, and, on the other, to equalize in some de-

gree the educational opportunities which can be offered by various communities. State aid should be so distributed as to encourage each municipality to give adequate support to its schools from local taxation, and to embark upon new and desirable forms of education.

A sound plan of State aid for the support of public education should, in the opinion of the Board, be based upon the following principles:—

(a) Provision should be made by law for a State tax, yielding each year a substantial sum of money, to be known as the Public School Fund.

(b) A large proportion, perhaps 90 per cent., of this Public School Fund, should constitute a Public School Equalization Fund. The Public School Equalization Fund should be so distributed among towns and cities entitled thereto that the amount received by any town or city, when added to the proceeds of a specified local tax (for example, \$4 on each \$1,000 of valuation), will provide for the support of public schools such an amount as will insure the maintenance of adequate school facilities in accordance with the minimum requirements of the law. This amount may well be expressed in terms of membership in the public schools, as, for example, 15 cents for each day of attendance on the part of each elementary and high school pupil, with an additional 15 cents for each day of attendance by each high school pupil.

(c) When money remains in the Equalization Fund after the appropriations suggested in (b) have been made, a portion of the remaining money should be distributed among such towns and cities as tax themselves in excess of \$4 per \$1,000 of valuation for school purposes, the State giving an amount equal to the amount raised by local taxation in excess of the proceeds of a \$4 tax. However, the entire amount given any one municipality under this provision should not exceed 3 cents for each day of attendance of the pupils in its elementary and high schools.

(d) Only those towns and cities should share in the State aid under the provisions of (b) and (c), above, which appropriate and expend for public school purposes from local taxa-

tion a stated amount in proportion to assessed valuation,—the amount here suggested being \$4 for each \$1,000 of valuation.

(e) Any moneys remaining in the State Equalization Fund after the foregoing appropriations shall have been made should be distributed among all the towns and cities of the State in proportion to the average membership of their public schools during the preceding school year.

(f) A small proportion of the Public School Fund (say, 10 per cent.), to be known as the "Public School Special Aid Fund," should be set apart to be used to assist communities in maintaining special forms of education required by law. Many cities and towns must, by the provisions of chapter 590 of the Acts of 1914, maintain public evening schools. Larger cities and towns must maintain courses in manual training and mechanical drawing. It is desirable that relatively poor communities should be assisted by a State fund in maintaining these special forms of instruction.

It does not appear practicable at the present time to devise a uniform law making rigid provision for the distribution of the Public School Special Aid Fund. It would seem more reasonable to empower the Board of Education to make suitable rules and regulations for the distribution of this fund in accordance with the needs of communities as these may appear. Such rules and regulations could be changed from time to time, as desirable.

The Board submits herewith (Appendix A) a form of proposed bill for the creation of a State school fund by a mill tax, the distribution of the proceeds of which is to be made in accordance with the above principles. The Board is of the opinion that, if the Legislature finds it desirable and expedient to make any provision of State aid for public schools, then such aid should be secured and distributed substantially in accordance with the proposed law. The mill tax has been used as a convenient basis; but a study of the statistics presented in Appendix D will show that a State tax of one half mill (that is, of 50 cents on each \$1,000 of valuation) would yield a substantial amount, which amount, properly distributed, would

bring much relief to communities which are now taxed excessively to maintain public schools.

The "mill tax levy" is suggested as a basis for the proposed State school fund partly because many proposals for a similar tax have been considered by the Legislature in the past. In 1871 the secretary of the Board of Education recommended a half mill tax. In 1884, 1887, 1888 and 1895 proposals for a mill tax were before the Legislature. In 1896 a bill providing a mill tax for school purposes passed the House, but was defeated in the Senate. In 1897 a similar bill passed both House and Senate, but was vetoed by the Governor.

In many States a State fund for school support based upon a tax of one or more mills exists, as was pointed out in detail in Appendix D to the report on "State School Support," submitted by the Board to the Legislature in 1913.

The Board appreciates the difficulties confronting any proposal for a plan of school support which involves additions to State taxation. The Board is well aware that taxes now levied by the State heavily burden many towns and cities. Nevertheless, the Board respectfully submits that this problem of aiding poorer communities in the support of schools is one which merits attention by the Legislature. The resolve calling for this report does not direct the Board to consider any of the problems of taxation involved. The Board submits these proposals because it considers them to be based on sound principles and to be advantageous to the interests of public education.

The Board is also directed by the foregoing resolve to submit a plan for a more equitable distribution of the Massachusetts School Fund. The statistics in Appendix D show that most of the towns entitled to payments from the income of the Massachusetts School Fund do not receive excessive sums therefrom, and also that such towns do tax themselves to a reasonable degree for the support of schools. There are marked exceptions, however, which show that the present method of distribution is, in some respects, imperfect. To remedy certain manifest inequalities, the Board submits a proposed amendment to the existing law (see Appendix B) to the effect that, in addition to the other legal conditions established for sharing

in the income of the Massachusetts School Fund, towns must tax themselves for school purposes to an extent of at least \$4 for each \$1,000 of valuation. It is further provided that when the maximum amount which any town may obtain from the fund shall, in addition to the proceeds of a tax of \$4 on each \$1,000 of valuation, amount to more than \$900 for each separate school maintained by the town with the approval of the Board of Education, then the maximum amount to be given from the income of the Massachusetts School Fund shall be only such sum as, added to the proceeds of a \$4 tax, will equal \$900 for each separate school.

Respectfully submitted,

FREDERICK P. FISH, *Chairman,*
SARAH LOUISE ARNOLD,
JEREMIAH E. BURKE,
ELLA LYMAN CABOT,
SIMEON B. CHASE,
THOMAS B. FITZPATRICK,
FREDERICK W. HAMILTON,
PAUL H. HANUS,
CLINTON Q. RICHMOND,

Members of the Board.

BOSTON, MASS., Jan. 20, 1915.

APPENDIX A.

PROPOSED DRAFT OF AN ACT ESTABLISHING A STATE
SCHOOL FUND AND PROVIDING FOR THE DISTRIBUTION
THEREOF.

AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF A STATE SCHOOL
FUND AND FOR THE DISTRIBUTION THEREOF.

Be it enacted, etc., as follows:

SECTION 1. The State School Fund is hereby established. This fund shall be derived from the proceeds of a State tax of one mill upon each dollar of valuation, levied annually upon all towns and cities in the commonwealth, and from such other appropriations as may from time to time be made thereto by the legislature.

SECTION 2. On the first Wednesday of January of each year the treasurer and receiver general of the commonwealth shall apportion all moneys then in the State School Fund in the following manner (a) ninety per cent of such moneys to a fund to be known as the School Equalization Fund, and (b) ten per cent of such moneys to a fund to be known as the School Special Aid Fund.

SECTION 3. On the first Wednesday of January of each year the board of education shall submit to the treasurer and receiver general of the commonwealth such facts as may be necessary in order that the funds established by section two of this act may be distributed among the towns and cities of the commonwealth entitled to the same as hereinafter provided.

SECTION 4. A city or town shall be entitled to share in the funds established by section two of this act only when and after the board of education shall have certified that said city or town has, in the opinion of the board, complied, during the school year immediately preceding, with all laws relating to public schools.

SECTION 5. Any city or town that, for the second preceding fiscal year of such city or town, shall have expended from the proceeds of local taxation for the support of its public schools a sum not less than the amount that would have accrued from a tax of

four dollars on each one thousand dollars of valuation, as determined by the tax commissioner, as of January first of said second preceding fiscal year, shall be entitled to share in the proceeds of the School Equalization Fund in accordance with the provisions of sections six, seven, eight and nine of this act.

SECTION 6. The treasurer and receiver general of the commonwealth shall, on the twenty-fifth day of January of each year, apportion and pay to each town or city entitled, under the provisions of sections four and five of this act, to share in the School Equalization Fund such a sum of money that, when added to the amount that would accrue from a tax of four dollars on each one thousand dollars of valuation of said town or city as of January first of the current year as determined by the tax commissioner, together with the share, if any, that said town or city receives from the income of the Massachusetts School Fund for the current year, and together with the amounts, if any, which have been paid by the commonwealth to said town or city during the fiscal year immediately preceding, for state aid to high schools under the provisions of chapter four hundred and twenty-seven of the acts of the year nineteen hundred and eight and for reimbursement of tuition under the provisions of chapter five hundred and thirty-seven of the acts of the year nineteen hundred and eleven, will provide the following amount:

The product of fifteen cents multiplied by the sum of the aggregate number of days of attendance of all pupils in the public elementary and high day schools of said city or town for the school year last preceding, for whom no tuition was charged by said city or town, and the aggregate number of days of attendance of pupils for whom said city or town paid tuition in the public school of other towns or cities; to which shall be added the product of fifteen cents multiplied by the sum of the aggregate number of days of attendance of all pupils over fourteen years of age in approved public high schools of said city or town for the school year immediately preceding, for whom no tuition was charged, and the aggregate number of days of attendance of all pupils over fourteen years of age for whom said town or city paid tuition, with the approval of the board of education, in the public high schools of other cities or towns.

SECTION 7. If in any year the School Equalization Fund shall be insufficient to provide in full the amounts required under the provisions of section six of this act, then the treasurer and re-

ceiver general of the commonwealth shall pay to each city and town an amount whose ratio to the amount to which such city or town would otherwise be entitled, under the provisions of said section six, is equal to the ratio of the moneys in the School Equalization Fund for such year to the sum of the amounts which would be apportioned under the provisions of said section six.

SECTION 8. If in any year after the allotments provided by section six of this act shall have been made, a balance remains in the School Equalization Fund, the treasurer and receiver general of the commonwealth shall pay from this balance to each city and town entitled, according to the provisions of sections three, four and five of this act, to share in this fund a sum of money equal to the amount expended by said city or town for the support of its public schools during the second preceding fiscal year from funds raised by local taxation over and above the amount that would accrue from a tax of four dollars on each one thousand dollars of valuation as on January first of said second preceding fiscal year, as determined by the tax commissioner. But the sum of money paid to any city or town under the provisions of this section shall not exceed the product of three cents multiplied by the aggregate number of days of attendance of all pupils in the public day elementary and high schools of said city or town for the school year last preceding, for whom no tuition was charged by said city or town.

SECTION 9. If in any year the balance remaining in the School Equalization Fund shall be insufficient to provide in full the amounts required under the provisions of section eight of this act, then the treasurer and receiver general of the commonwealth shall pay to each city and town an amount whose ratio to the amount to which such city or town would otherwise be entitled, under the provisions of said section eight, is equal to the ratio of the balance of the moneys in the School Equalization Fund to the sum of the amounts which would be apportioned under the provisions of said section eight.

SECTION 10. If in any year the School Equalization Fund shall be more than sufficient to provide the amounts required by sections six and eight of this act, then the treasurer and receiver general of the commonwealth shall apportion the balance of said School Equalization Fund to each of the cities and towns of the commonwealth in amounts proportional to the aggregate number of days of attendance of all pupils in the public day elementary

and high schools of that city or town for the school year last preceding, for whom no tuition was charged by said city or town.

SECTION 11. The treasurer and receiver general of the commonwealth shall, on the twenty-fifth day of January of each year, and as directed by the board of education, pay to each city and town from the School Special Aid Fund the sum to which said city or town shall be entitled under the provisions of section twelve of this act.

SECTION 12. Cities and towns maintaining evening schools and other special forms of education required by law may, with the approval of the board of education, be reimbursed from the School Special Aid Fund, in whole or in part, for expenditures incurred in maintaining such special forms of education, in accordance with rules and regulations to be adopted from time to time by the board of education.

SECTION 13. The chairman and secretary of the school committee of each city and town receiving money in accordance with the terms of this act shall annually, in a form to be prescribed by the board of education, certify under oath to said board that all money so received during the preceding year has been expended for the support of public schools.

SECTION 14. This act shall take effect on the first day of July, nineteen hundred and sixteen.

EXPLANATORY NOTES ON DRAFT OF PROPOSED STATE SCHOOL FUND BILL.

Section 1.—A tax of one mill on a dollar based on the State valuation as of Jan. 1, 1913, would yield \$4,997,939. State taxes are levied on the basis of the State valuation instead of the local valuation. The mill is used as a convenient unit.

Section 2.—The State Equalization Fund would receive \$4,498,146, and the School Special Aid Fund would receive \$499,793, on the basis of a one-mill tax levied on valuations as of Jan. 1, 1913.

School Equalization Fund.—The purpose of the School Equalization Fund is to provide for cities and towns that already tax themselves for school purposes \$4 per \$1,000, sufficient additional money to enable them to maintain minimum school facilities, assumed to cost (see section 6) about 15 cents per day for each elementary school pupil and 30 cents for each high school pupil. The average cost of public school education in Massachusetts for

1913 was \$40 for elementary school pupils, and \$66 for high school pupils. The average number of days' attendance for each pupil was about one hundred and seventy days.

Section 3. — The first Wednesday in January is the date set in this section, in order that the Treasurer may make the necessary computations before January 25, the latter being the date upon which the income of the Massachusetts School Fund is now distributed.

Section 4. — This section corresponds to a similar section in the Massachusetts School Fund law, providing that cities and towns must comply with all school laws in order to share in these funds.

Section 5. — This section provides that no city or town shall share in the School Equalization Fund unless it has taxed itself, for school purposes, to the extent of at least \$4 per \$1,000. The average local tax for school purposes was, in 1913, \$4.45 per \$1,000 of valuation (local valuations used).

Section 6. — This section provides that each city or town taxing itself \$4 per \$1,000 for school purposes shall receive from the State a sum of money equal to approximately \$25 for each pupil in the average membership of all its schools, and approximately \$25 additional for each pupil over fourteen years of age in the average high school membership, together with corresponding amounts toward the tuition, if any, which the town pays for pupils attending elementary and high schools in other cities and towns.

The allotment is based on the actual attendance rather than on the average membership, in order to encourage towns to maintain schools for a longer school year, and also as an incentive to school authorities to secure greater regularity of school attendance. It is, at the same time, the fairest basis of distribution, since the cost of maintaining schools is, roughly, in proportion to the number of weeks that such schools are maintained.

The double minimum for high school pupils is allowed because the maintenance of high school education is usually about twice as expensive per pupil as the maintenance of elementary education. For the school year ending June 30, 1913, the average cost in Massachusetts of elementary schools was \$40 per pupil, and of high schools, \$66 per pupil. For the year ending June 30, 1914, the average cost of high schools was \$68 per pupil. Moreover, it is not possible to determine a single amount per pupil that would equitably represent the amount that should be allowed per pupil for the

support of both high and elementary schools combined, since the ratio of high school pupils to all pupils varies in different towns and cities from 5 to 30 per hundred.

By providing for an approximate allowance of \$50 a year (30 cents multiplied by 170 days) for each pupil attending high school, in case the town maintains its own high school, and at the same time allowing an equal amount toward the expenditure for tuition in case the town does not maintain a high school, it will be possible for each town to consider on its merits the question as to whether the town should maintain its high school or not, and at the same time will make it possible for certain towns to maintain two-year high schools, sending pupils for their third and fourth years to the high schools of other towns or cities. At the present time, towns of less than 500 families are not encouraged to maintain high schools of their own, since the State grants only \$500 toward the support of a high school, but where towns maintain no high schools it reimburses one half or, in some cases, the entire expenditure for the tuition of pupils attending high schools in other towns and cities. Furthermore, the present law takes no account of high schools having courses less than four years in length.

The provision that the additional allowance for high school pupils shall apply only to those pupils who are over fourteen years of age will do much to prevent the criticism and discontent that might arise if certain towns promoted many younger pupils to the high school. At the same time, the fact that a pupil over fourteen years of age will, if promoted to the high school, count as an additional high school pupil, will undoubtedly tend to diminish retardation in the elementary school.

In determining the amount to be paid to each city or town according to the provisions of this section, it will be necessary to ascertain two sums, and then obtain the difference between these two sums. The first sum, as described in the first part of this section, includes the following amounts:—

1. The amount that the city or town would derive from a tax of \$1 per \$1,000 as based on the State valuation levied during the current year.
2. The amount, if any, that the city or town is to receive from the Massachusetts School Fund.
3. The amount, if any, that a city or town of less than 500 families received during the preceding fiscal year from the \$500 grant for high schools, and the moneys reimbursed to said city or

town for the tuition of pupils attending outside high schools during the preceding year.

The second sum represents the assumed minimum needs of the city or town for school support, and is to equal the sum of the following items:—

1. Fifteen cents for each day of attendance of each pupil in the public schools for whom no tuition was charged.
2. Fifteen cents for each day of attendance of each pupil for whom the town pays tuition in the schools of other cities or towns.
3. An additional fifteen cents for each day of attendance of each high school pupil over fourteen years of age for whom no tuition was charged.
4. Fifteen cents additional for each day of attendance of a high school pupil over fourteen years of age for whom the town pays tuition in the high school of another town or city.

Section 8. — This section offers an incentive to municipalities to provide more than the minimum educational opportunities. For elementary schools it provides that, at an additional local expenditure of about \$5 a year per pupil, the expenditure for education may be raised from \$25 to \$35 per pupil through State aid, and for high schools, at an additional local expense of \$5 a year per pupil the total available money for high schools will be raised from \$50 to \$60 per pupil.

Section 10. — This section provides that any amounts remaining in the fund shall be distributed, on the basis of the aggregate number of days' attendance, to all the cities and towns of the Commonwealth.

APPENDIX B.

PROPOSED FORM OF BILL AMENDING LAW AS TO DISTRIBUTION OF INCOME OF MASSACHUSETTS SCHOOL FUND.

AN ACT RELATIVE TO THE DISTRIBUTION OF THE MASSACHUSETTS SCHOOL FUND.

Be it enacted, etc., as follows:

SECTION 1. Section one of chapter four hundred and fifty-six of the acts of the year nineteen hundred and three is hereby amended by inserting after the word "sixth", in the thirty-third line, the words:— provided that for the fiscal year nineteen hundred and eighteen and thereafter a town shall be entitled to share in the income of the Massachusetts School Fund under the provisions of this act only when said town, during the second preceding fiscal year, shall have expended out of the proceeds of local taxation amounts equaling or exceeding the amounts that would accrue from a tax of four dollars on each one thousand dollars of the assessed valuation of such town, as determined by the tax commissioner. And *provided, further*, that when, in any town entitled under the provisions of this act to share in the income of the Massachusetts School Fund, the sum of the proceeds that would accrue from a tax of four dollars on each one thousand dollars of the total assessed valuation of such town, together with the share of such town in the income of the Massachusetts School Fund and, in addition, any moneys paid or reimbursed said town for high school tuition or transportation, or for high school grant, shall exceed nine hundred dollars for each school maintained by said town with the approval of the board of education, then the share of such town in the income of the Massachusetts School Fund shall be only such sum as added to the proceeds of a tax of four dollars on each one thousand dollars of the total assessed valuation of said town, together with any moneys paid to or reimbursed said town for high school tuition or transportation, or for high school grant, shall amount to the sum of nine hundred dollars for each school main-

tained by said town with the approval of the board of education (the term school as used in this act shall, unless otherwise stated, be held to mean a room in charge of a teacher, and in a high school the number of such rooms shall be equal to the number of teachers regularly employed on full time), — so as to read as follows:—

Section 1. The annual income of the Massachusetts School Fund shall, without specific appropriation, be apportioned and distributed for the support of the public schools in the following manner:— Every town which complies with all laws relative to the distribution of said income, and whose valuation of real and personal property, as shown by the last preceding assessors' valuation thereof, does not exceed one half million dollars, shall annually receive five hundred dollars; but if its rate of taxation for any year shall be eighteen dollars or more on a thousand dollars it shall receive seventy-five dollars additional; every such town whose valuation is more than one half million dollars and does not exceed one million dollars shall receive three hundred dollars; and every such town whose valuation is more than one million dollars and does not exceed two million dollars shall receive one hundred and fifty dollars; and every town whose valuation is more than two million dollars and does not exceed two and one half million dollars shall receive seventy-five dollars. The remainder of said income shall be distributed to towns whose valuation does not exceed two and one half million dollars, and whose annual tax for the support of public schools is not less than one sixth of their whole tax for the year, as follows:— Every town whose school tax is not less than one third of its whole tax shall receive a proportion of said remainder expressed by one third; every town whose school tax is not less than one fourth of its whole tax shall receive a proportion expressed by one fourth; every town whose school tax is not less than one fifth of its whole tax shall receive a proportion expressed by one fifth; and every town whose school tax is not less than one sixth of its whole tax shall receive a proportion expressed by one sixth, provided that for the fiscal year nineteen hundred and eighteen and thereafter a town shall be entitled to share in the income of the Massachusetts School Fund under the provisions of this act only when said town, during the second preceding fiscal year, shall have expended for the support of its public schools out of the proceeds of local taxation amounts equalling or exceeding the amounts that would accrue from a tax of four dollars on each one thousand dollars of the assessed valuation of such town, as determined by the

tax commissioner. And *provided, further*, that when, in any town entitled under the provisions of this act to share in the income of the Massachusetts School Fund, the sum of the proceeds that would accrue from a tax of four dollars on each one thousand dollars of the total assessed valuation of such town, together with the share of such town in the income of the Massachusetts School Fund and, in addition, any moneys paid or reimbursed said town for high school tuition or transportation, or for high school grant, shall exceed nine hundred dollars for each school maintained by said town with the approval of the board of education, then the share of such town in the income of the Massachusetts School Fund shall be only such sum as added to the proceeds of a tax of four dollars on each one thousand dollars of the total assessed valuation of said town, together with any moneys paid to or reimbursed said town for high school tuition or transportation, or for high school grant, shall amount to the sum of nine hundred dollars for each school maintained by said town with the approval of the board of education (the term school as used in this act shall, unless otherwise stated, be held to mean a room in charge of a teacher, and in a high school the number of such rooms shall be equal to the number of teachers regularly employed on full time).

All money appropriated for other educational purposes, unless otherwise provided for, shall be paid from the treasury of the commonwealth.

SECTION 2. This act shall take effect upon its passage.

APPENDIX C.

FACTS REGARDING DISTRIBUTION OF COST OF EDUCATION.

TABLE 1.¹—*School Moneys received in Various States in 1911-12.*

STATES.	Income of Permanent School Funds and Rent of School Lands.	From State Tax or Appropriation.	From Local Tax or Appropriation.	From Other Sources, State and Local.	Total Revenue (excluding Balances on Hand and Proceeds of Bond Sales).
1	2	3	4	5	6
United States, . . .	\$15,239,234	\$75,813,595	\$346,897,587	\$31,160,226	\$469,110,642
North Atlantic Division, . . .	1,117,863	24,071,146	124,480,989	15,448,191	165,118,189
North Central Division, . . .	6,971,670	16,537,181	139,541,445	7,357,070	170,407,366
South Atlantic Division, . . .	305,762	9,595,284	19,533,840	2,234,233	31,669,119
South Central Division, . . .	4,356,186	14,890,172	26,188,435	2,760,250	48,195,043
Western Division, . . .	2,487,753	10,719,812	37,152,878	3,360,482	53,720,925
North Atlantic Division:—					
Maine, . . .	27,237	1,595,074	1,705,684	73,467	3,401,462
New Hampshire, . . .	41,581	98,474	1,692,302	80,976	1,913,333
Vermont, . . .	47,973	250,883	1,296,564	77,177	1,672,897
Massachusetts, . . .	285,664	214,133	21,531,727	471,410	22,502,934
Rhode Island, . . .	19,329	164,058	2,234,499	17,960	2,435,846
Connecticut, . . .	146,579	776,328	5,000,281	211,703	6,134,891
New York, . . .	349,500	5,215,130	53,331,729	1,640,045	60,536,404
New Jersey, . . .	200,000	8,758,529	7,864,908	599,200	17,422,637
Pennsylvania, . . .	—	6,998,537	29,823,295	12,275,953	49,097,785
North Central Division:—					
Ohio, . . .	255,994	4,160,796	21,708,893	—	26,125,683
Ohio, . . .	255,994	4,160,796	21,708,893	—	26,125,683
Indiana, . . .	530,809	2,617,540	11,596,011	1,211,306	15,955,666
Illinois, . . .	830,401	2,000,000	29,999,723	1,105,415	33,935,539
Michigan, . . .	— ²	618,059	9,305,177	266,147	10,189,383
Wisconsin, . . .	215,808	1,788,898	8,331,518	2,705,346	13,041,600
Minnesota, . . .	1,000,000	2,496,383	9,675,011	—	13,171,394
Iowa, . . .	200,000	814,158	12,088,740	1,107,665	14,210,563
Missouri, . . .	812,650	1,561,945	12,004,227	—	14,381,822
North Dakota, . . .	1,461,159	100,061	3,498,755	228,223	5,288,198
South Dakota, . . .	767,005	—	2,260,244	259,908	3,287,157
Nebraska, . . .	419,488	165,041	6,816,112	482,826	7,863,467
Kansas, . . .	478,356	211,300	12,257,004	10,234	12,956,894
South Atlantic Division:—					
Delaware, . . .	45,000	155,000	390,000	15,000	605,000
Maryland, . . .	49,712	1,510,140	2,487,500	—	4,047,352
District of Columbia, . . .	—	1,515,070	1,515,070	—	3,030,140
Virginia, . . .	87,200	1,786,439	3,076,168	467,157	5,416,964
West Virginia, . . .	70,030	1,555,526	3,105,482	413,790	5,144,828
North Carolina, . . .	— ²	281,279	3,396,732	136,438	3,814,449
South Carolina, . . .	—	236,157	1,986,278	302,723	2,525,158
Georgia, . . .	6,312	2,375,510	1,819,860	840,024	5,041,706
Florida, . . .	47,508	180,163	1,756,750	59,101	2,043,522

¹ From Report of United States Commissioner of Education, 1913, Vol. II, p. 30.² Included in column 3.

TABLE 1.¹—*School Moneys received in Various States in 1911-12—Con.*

STATES.	Income of Permanent School Funds and Rent of School Lands.	From State Tax or Appropriation.	From Local Tax or Appropriation.	From Other Sources, State and Local.	Total Revenue (excluding Balances on Hand and Proceeds of Bond Sales).
1	2	3	4	5	6
South Central Division:—					
Kentucky,	— ²	\$3,297,699	\$3,278,516	\$47,803	\$6,624,018
Tennessee,	\$149,783	762,066	4,600,916	209,862	5,722,627
Alabama,	165,832	2,055,000	1,174,166	341,931	3,736,929
Mississippi,	172,590	1,454,941	1,213,330	314,222	3,155,083
Louisiana,	100,479	1,128,517	2,752,269	70,978	4,052,243
Texas,	2,555,257	4,991,705	5,755,471	849,672	14,152,105
Arkansas,	50,281	1,200,244	2,501,501	124,928	3,876,954
Oklahoma,	1,161,964	—	4,912,266	800,854	6,875,084
Western Division:—					
Montana,	345,405	1,188,403	1,616,865	211,232	3,361,905
Wyoming,	171,118	—	668,710	51,019	890,547
Colorado,	175,428	1,139,476	4,344,789	924,001	6,583,694
New Mexico,	102,478	12,500	552,846	258,506	926,330
Arizona,	— ²	126,378	716,350	246,965	1,089,693
Utah,	— ²	715,858	2,136,724	390,680	3,243,262
Nevada,	— ²	199,177	305,842	132,988	638,007
Idaho,	259,949	—	2,651,219	—	2,911,168
Washington,	700,000	2,239,767	7,224,821	321,719	10,486,307
Oregon,	354,366	—	5,183,161	316,333	5,853,860
California,	379,009	5,098,253	11,751,551	507,039	17,735,852

¹ From Report of United States Commissioner of Education, 1913, Vol. II., p. 30.² Included in column 3.TABLE 2.¹—*Percentage Analysis of the School Revenue, 1911-12, and Expenditure per Capita of Total Population at Various Periods in Several States.*

STATES.	PER CENT. OF WHOLE REVENUE DERIVED FROM—				EXPENDED PER CAPITA OF TOTAL POPULATION.					
	Permanent Funds and Rents.	State Tax.	Local Tax.	Other Sources.	1870-71.	1879-80.	1889-90.	1899-1900.	1909-10.	1911-12.
					6	7	8	9	10	11
1	2	3	4	5						
United States,	3.25	16.16	73.95	6.64	\$1 75	\$1 56	\$2 24	\$2 84	\$4 64	\$5 05
North Atlantic Division, .	.68	14.58	75.39	9.35	2 38	1 97	2 76	3 99	5 53	5 89
North Central Division, .	4.09	9.70	81.89	4.32	2 14	2 03	2 81	3 27	5 52	5 93
South Atlantic Division, .	.97	30.30	61.68	7.05	63	68	99	1 24	2 20	2 51
South Central Division, .	9.04	30.89	54.34	5.73	73	55	97	1 08	2 42	2 76
Western Division,	4.63	19.95	69.16	6.26	2 15	2 41	3 37	4 21	7 27	8 22

¹ From Report of United States Commissioner of Education, 1913, Vol. II., p. 31.

TABLE 2.¹ — *Percentage Analysis of the School Revenue, etc. — Con.*

STATES.	PER CENT. OF WHOLE REVENUE DERIVED FROM —				EXPENDED PER CAPITA OF TOTAL POPULATION.					
	Permanent Funds and Rents.	State Tax.	Local Tax.	Other Sources.	1870-71.		1879-80.		1889-90.	
					6	7	8	9	10	11
1	2	3	4	5						
North Atlantic Division: —										
Maine, . . . . .	.80	46.89	50.15	2.16	\$1 51	\$1 65	\$2 01	\$2 47	\$3 95	\$4 19
New Hampshire,	2.17	5.15	88.45	4.23	1 30	1 63	2 24	2 56	3 84	4 21
Vermont,	2.87	15.00	77.50	4.63	1 51	1 34	2 14	3 13	4 52	5 06
Massachusetts,	1.27	.95	95.68	2.10	3 73	2 80	3 70	4 93	5 98	6 44
Rhode Island, . . . . .	.79	6.74	91.73	.74	2 05	1 90	2 56	3 61	4 59	4 23
Connecticut,	2.39	12.65	81.51	3.45	2 74	2 26	2 89	3 51	4 91	5 36
New York, . . . . .	.58	8.61	88.10	2.71	2 17	2 03	2 92	4 00	5 69	6 08
New Jersey,	1.15	50.27	45.14	3.44	2 48	1 66	2 31	3 51	6 72	7 59
Pennsylvania,	—	14.26	60.74	25.00	2 36	1 72	2 46	3 41	5 22	5 34
North Central Division: —										
Ohio, . . . . .	.98	15.93	83.09	—	2 52	2 24	2 89	3 21	5 35	5 89
Indiana,	3.33	16.40	72.68	7.59	1 70 ²	2 27	2 39	3 25	5 52	6 00
Illinois,	2.45	5.89	88.40	3.26	2 57	2 28	3 04	3 08	6 04	5 88
Michigan,	—	6.07	91.32	2.61	2 33	1 70	2 55	3 01	5 20	5 77
Wisconsin,	1.66	13.72	63.88	20.74	1 70	1 65	2 25	2 65	4 64	4 92
Minnesota,	7.59	18.95	73.46	—	2 06	1 70	3 22	3 21	6 60	7 09
Iowa,	1.41	5.73	85.07	7.79	2 70	2 76	3 34	3 81	5 76	6 58
Missouri,	5.65	10.88	83.47	—	99	1 23	2 03	2 52	3 97	4 41
North Dakota,	27.63	1.89	66.16	4.32	1 29 ²	1 81	3 43	4 78	7 89	8 60
South Dakota,	23.33	—	68.76	7.91	3 65	4 00	6 56	6 56	6 58	—
Nebraska,	5.33	2.10	86.68	5.89	2 61	2 45	3 19	4 13	6 27	7 18
Kansas,	3.69	1.63	94.60	.08	2 24	1 83	3 48	3 14	5 81	6 41
South Atlantic Division: —										
Delaware,	7.44	25.62	64.46	2.48	1 21	1 41	1 63 ²	2 40	3 00	2 93
Maryland,	1.23	37.31	61.46	—	1 53	1 65	1 83	2 30	2 92	3 13
District of Columbia,	—	50.00	50.00	—	2 77	2 47	3 93	3 86	8 10	8 72
Virginia,	31.61	32.98	56.79	8.62	47	63	97	1 07	2 15	2 50
West Virginia,	1.36	30.24	60.36	8.04	1 26	1 14	1 57	2 10	3 36	3 93
North Carolina,	—	7.37	89.05	3.58	16	27	44	50	1 38	1 66
South Carolina,	—	9.35	78.66	11.99	38	33	39	67	1 29	1 53
Georgia, . . . . .	.12	47.12	36.10	16.66	24	31	65	89	1 70	1 89
Florida,	2.32	8.82	85.97	2.89	66	43	1 32	1 45	2 36	2 90
South Central Division: —										
Kentucky,	—	49.78	49.50	.72	80 ²	65	1 15	1 41	2 47	2 89
Tennessee,	2.62	13.31	80.40	3.67	59 ²	48	86	87	2 02	2 49
Alabama,	4.44	54.99	31.42	9.15	36 ²	40 ²	59 ²	50	1 36	1 68
Mississippi,	5.47	46.11	38.46	9.96	1 11	73	86	89	1 52	1 52
Louisiana,	2.48	27.85	67.92	1.75	71	44	73	82	2 57	2 68
Texas,	18.06	35.27	40.67	6.00	74 ²	65 ²	1 42	1 46	3 02	3 55
Arkansas,	1.30	30.96	64.52	3.22	1 02 ²	36	90	1 04	2 04	2 35
Oklahoma,	16.90	—	71.45	11.65	—	—	—	1 72	4 07	4 11
Western Division: —										
Montana,	10.28	35.35	48.09	6.28	1 62 ²	2 01	2 76	3 79	7 01	8 27
Wyoming,	19.21	—	75.06	5.73	71 ²	1 37	3 71 ²	2 74	5 46	6 31
Colorado,	2.66	17.31	65.99	14.04	1 44	2 03	4 08	5 18	6 52	7 62
New Mexico,	11.06	1.35	59.68	27.91	05 ²	24	55 ²	1 76	2 43	3 12
Arizona,	—	11.60	65.74	22.66	—	1 51	3 05	2 44	4 91	5 94
Utah,	—	22.07	65.88	12.05	1 28 ²	92	1 90	3 96	8 19	9 18
Nevada,	—	31.22	47.94	20.84	1 93 ²	3 54	3 53	5 30	7 57	6 90
Idaho,	—	8.93	—	91.07	1 17	1 18	2 00	2 47	6 68	8 17
Washington,	6.67	21.36	68.99	3.07	1 30 ²	1 50	2 74	4 59	9 21	8 21
Oregon,	6.05	—	88.54	5.41	1 65 ²	1 76	2 57	3 86	6 90	8 34
California,	2.14	28.74	66.29	2.86	2 93	3 31	4 29	4 65	7 66	9 30

¹ From Report of United States Commissioner of Education, 1913, Vol. II., p. 31.² Approximate.

APPENDIX D.

STATISTICS SHOWING PRINCIPAL FACTS AS TO
GROUP I. CITIES.

CITIES.					Total assessed valuation, April 1, 1912.	Total tax, April 1, 1912.	Amount expended during town fiscal year 1912-13 from local taxation for support of schools.	Rate of total tax per \$1,000 of valuation, April 1, 1912.
	State,	\$4,249,699,855	\$74,552,306	\$18,896,008 05				-
1	Boston,	1,481,822,917	24,707,213	5,113,411 31	\$16 40			
2	Worcester,	153,058,968	2,719,504	832,416 27	17 20			
3	Fall River,	97,886,062	1,961,351	499,759 59	19 40			
4	Lowell,	84,694,648	1,658,502	394,558 22	19 00			
5	Cambridge,	115,947,300	2,421,544	547,141 69	20 40			
6	New Bedford,	101,562,334	2,016,505	424,103 46	19 30			
7	Lynn,	81,529,354	1,638,603	386,201 21	19 40			
8	Springfield,	149,530,350	2,371,016	676,143 40	15 50			
9	Lawrence,	75,449,814	1,371,390	309,713 24	17 60			
10	Somerville,	69,632,540	1,354,733	416,682 39	18 80			
11	Holyoke,	57,530,906	949,724	290,571 23	16 00			
12	Brockton,	49,572,372	1,012,100	284,282 42	19 70			
13	Malden,	40,381,696	800,702	241,841 27	19 20			
14	Haverhill,	36,506,470	729,000	221,772 16	19 20			
15	Salem,	36,641,100	682,963	166,709 03 ¹	18 00			
16	Newton,	79,363,445	1,402,813	341,625 37	17 40			
17	Fitchburg,	33,232,619	672,657	153,212 79	19 60			
18	Taunton,	24,035,979	495,159	151,095 34	19 80			
19	Everett,	29,687,500	603,811	208,984 48	19 70			
20	Quincy,	35,401,020	800,226	185,839 14	22 00			
21	Chelsea,	28,100,166	621,169	174,496 84	21 40			
22	Pittsfield,	33,983,555	599,022	178,152 16	17 00			
23	Waltham,	29,050,788	477,873	112,123 20	15 90			
24	Chicopee,	15,230,480	363,449	109,452 89	23 00			
25	Gloucester,	24,839,057	496,913	138,480 50	19 40			
26	Medford,	26,934,750	499,197	150,452 46	18 00			
27	North Adams,	16,083,088	337,272	107,305 70	20 30			
28	Northampton,	16,310,765	273,986	89,449 14	16 20			
29	Beverly,	39,005,340	597,346	157,093 73	15 00			
30	Melrose,	17,422,800	364,617	100,848 23	20 40			
31	Woburn,	11,650,266	255,706	72,159 47	21 20			
32	Newburyport,	12,835,482	261,280	61,642 17	19 70			
33	Marlborough,	10,696,549	233,426	65,882 77	21 00			

¹ For eleven months only, due to change in city fiscal year.

APPENDIX D.

PUBLIC SCHOOL SUPPORT IN MASSACHUSETTS.

GROUP I. CITIES — *Con.*

GROUP I. CITIES.

CITIES.			Expended from other State receipts (superintendent's salary, teachers' salaries, high school grant, reimbursement, etc.).	Expenditure for support of schools from total State receipts (town fiscal year 1912-13) per unit of average membership (school year 1912-13).	Total expenditure (town fiscal year 1912-13) from State and local sources for school support.	Total expenditure for support of schools (town fiscal year 1912-13) per unit of average membership (school year 1912-13).	A mill tax on valuation, April 1, 1912, would yield —
		State, . . .	\$197,657 55	\$0.84	\$19,531,247 23	\$38 91	\$4,219,699 86
1	Boston, . . .	1,212 00	01	5,124,393 21	49 71	1,481,822 92	
2	Worcester, . . .	36 50	-	837,854 71	39 51	153,058 97	
3	Fall River, . . .	-	-	509,747 27	34 70	97,886 06	
4	Lowell, . . .	-	-	394,558 22	35 27	84,694 65	
5	Cambridge, . . .	4,258 96	28	572,177 54	37 50	115,947 30	
6	New Bedford, . . .	-	-	425,871 83	35 87	101,562 33	
7	Lynn, . . .	275 50	02	387,460 19	33 83	81,529 35	
8	Springfield, . . .	-	-	676,143 40	46 43	149,530 35	
9	Lawrence, . . .	-	-	309,713 24	35 57	75,449 81	
10	Somerville, . . .	225 00	02	417,308 02	35 20	69,632 54	
11	Holyoke, . . .	74 00	01	291,465 73	44 21	57,530 91	
12	Brockton, . . .	-	-	288,654 34	30 39	49,572 37	
13	Malden, . . .	348 50	05	243,145 67	36 36	40,381 70	
14	Haverhill, . . .	115 50	02	224,250 12	35 20	36,506 47	
15	Salem, . . .	-	-	166,709 03	33 66	36,641 10	
16	Newton, . . .	47 50	-	344,928 87	50 35	79,363 45	
17	Fitchburg, . . .	131 50	03	154,088 29	36 29	33,232 62	
18	Taunton, . . .	268 29	06	154,178 53	33 13	24,035 98	
19	Everett, . . .	358 71	06	209,430 69	32 89	29,687 80	
20	Quincy, . . .	304 50	05	186,185 21	31 50	35,401 02	
21	Chelsea, . . .	-	-	174,496 84	27 61	28,100 16	
22	Pittsfield, . . .	98 00	01	180,050 16	31 98	33,983 56	
23	Waltham, . . .	66 50	02	112,195 70	37 20	29,050 79	
24	Chicopee, . . .	143 89	04	109,596 78	31 19	15,230 48	
25	Gloucester, . . .	-	-	139,531 00	31 00	24,839 06	
26	Medford, . . .	560 00	12	151,027 46	33 03	26,934 75	
27	North Adams, . . .	-	-	108,965 38	35 47	16,083 09	
28	Northampton, . . .	263 00	10	91,332 18	34 35	16,310 77	
29	Beverly, . . .	-	-	157,093 73	42 25	39,005 34	
30	Melrose, . . .	-	-	100,848 23	38 06	17,422 80	
31	Woburn, . . .	867 50	32	73,721 06	26 82	11,650 27	
32	Newburyport, . . .	147 50	08	64,185 03	33 39	12,835 48	
33	Marlborough, . . .	-	-	67,135 80	35 54	10,696 55	

GROUP I. CITIES — Con.

Proceeds of a mill tax levied on April 1, 1912, and distributed on basis of average membership (school year 1912-13) would produce —		Tax of \$4 on valuation, April 1, 1912, would yield for local schools —	To produce \$25 per pupil in average membership (school year 1912-13) would require —	Number of public schools (1912-13).	Total cost per school for support (town fiscal year 1912-13).	A \$4 tax on valuation, April 1, 1912, for local schools would yield per school —	Sum to be added to \$4 tax to produce \$900 for each school.
\$4,249,699 86		\$16,998,799 42	\$12,049,575	15,109	\$1,292	\$1,125	—
883,070 66		5,927,291 67	2,576,950	2,682	1,910	2,210	—
179,597 88		612,235 87	530,100	637	1,315	976	—
124,441 24		391,544 25	367,300	382	1,334	1,024	—
94,762 36		338,778 59	279,700	324	1,218	1,045	—
129,235 26		463,789 20	381,450	414	1,382	1,120	—
100,564 31		406,249 34	296,825	333	1,279	1,189	—
97,015 38		326,117 42	286,350	312	1,242	1,045	—
123,357 08		598,121 40	364,100	449	1,506	1,332	—
73,748 29		301,799 26	217,675	243	1,274	1,241	—
100,420 32		278,530 16	296,400	314	1,329	887	\$13
55,834 24		230,123 62	164,800	213	1,368	1,080	—
80,439 59		198,289 49	237,425	284	1,016	698	202
56,647 36		161,526 78	167,200	191	1,273	845	55
53,945 43		146,025 88	159,225	190	1,180	768	132
11,951 91		146,564 40	123,825	147	1,134	997	—
58,019 50		317,453 78	171,250	204	1,691	1,556	—
35,963 62		132,930 48	106,150	139	1,109	956	—
39,419 38		96,143 92	116,350	140	1,101	686	214
53,936 96		118,751 20	159,200	171	1,225	694	206
50,057 70		141,604 08	147,750	156	1,193	933	—
53,538 87		112,400 64	158,025	162	1,077	693	207
47,686 10		135,934 22	140,750	171	1,053	794	106
25,545 52		116,203 15	75,400	90	1,246	1,291	—
29,763 58		60,921 92	87,850	113	969	539	361
38,123 47		99,356 23	112,525	131	1,065	750	150
38,733 31		107,739 00	114,325	126	1,199	839	61
26,019 84		64,332 35	76,800	97	1,123	652	248
22,521 73		65,243 06	66,475	89	1,026	733	167
31,491 46		156,021 36	92,950	116	1,354	1,345	—
22,437 03		69,691 20	66,225	79	1,277	882	18
23,284 03		46,601 06	68,725	71	1,038	656	244
16,279 34		51,341 93	48,050	59	1,088	870	30
16,084 53		42,786 20	47,225	57	1,178	750	150

GROUP II. TOWNS. POPULATION 5,000 OR OVER.

TOWNS.				Total assessed valuation, April 1, 1912.	Total tax, April 1, 1912.	Amount expended during town fiscal year 1912-13 from local taxation for support of schools.	Rate of total tax per \$1,000 of valuation, April 1, 1912.
34	Brookline,	.	.	\$111,053,000	\$1,348,378	\$255,380 73	\$12 00
35	Revere,	.	.	19,800,260	476,834	119,512 67	23 50
36	Leominster,	.	.	13,182,680	300,054	79,759 29	22 00
37	Attleborough,	.	.	19,538,265	362,286	83,402 31	18 00
38	Westfield,	.	.	10,822,614	193,106	75,132 94	17 00
39	Peabody,	.	.	12,572,650	285,718	77,779 54	22 00
40	Gardner,	.	.	10,014,080	219,979	55,464 90	21 10
41	Clinton,	.	.	9,081,081	201,036	66,799 07	21 40
42	Milford,	.	.	9,886,558	192,760	50,000 00	18 70
43	Adams,	.	.	6,447,584	129,307	52,389 25	19 20
44	Framingham,	.	.	14,374,990	266,355	74,536 90	18 00
45	Weymouth,	.	.	9,957,156	179,220	63,385 53	17 25
46	Watertown,	.	.	16,055,265	299,843	70,779 90	18 20
47	Southbridge,	.	.	7,103,033	159,275	30,206 12	21 40
48	Plymouth,	.	.	12,217,082	226,665	64,447 35	18 00
49	Webster,	.	.	8,705,890	98,412	32,350 33	10 60
50	Methuen,	.	.	7,986,595	173,277	48,509 52	20 90
51	Wakefield,	.	.	10,930,658	208,889	67,356 65	18 50
52	Arlington,	.	.	13,980,549	297,224	81,859 79	20 80
53	Greenfield,	.	.	10,810,835	184,553	60,742 18	16 40
54	Winthrop,	.	.	14,761,520	290,003	68,405 12	19 20
55	Amesbury,	.	.	6,537,580	142,869	33,081 68	21 00
56	Natick,	.	.	8,697,675	180,259	59,871 63	20 00
57	North Attleborough,	.	.	9,163,844	184,512	50,825 89	19 50
58	Danvers,	.	.	6,981,550	133,904	44,954 78	18 40
59	Winchester,	.	.	15,166,425	277,815	71,000 00	18 00
60	Dedham,	.	.	14,165,685	251,490	66,742 59	17 40
61	West Springfield,	.	.	8,289,638	141,889	50,000 00	16 50
62	Northbridge,	.	.	5,215,755	97,287	44,551 90	17 60
63	Ware,	.	.	4,883,490	97,640	36,639 56	19 10
64	Palmer,	.	.	4,835,190	84,161	41,026 59	16 40
65	Athol,	.	.	5,542,480	119,900	37,371 35	20 70
66	Easthampton,	.	.	6,424,918	117,154	31,415 80	17 50
67	Middleborough,	.	.	4,849,792	101,941	36,625 54	20 00
68	Brantree,	.	.	7,908,477	154,901	55,019 08	19 00
69	Saugus,	.	.	6,343,006	136,102	45,540 26	20 70
70	Norwood,	.	.	14,644,020	145,031	56,657 37	9 50
71	Milton,	.	.	27,359,789	318,749	89,684 51	11 50
72	Bridgewater,	.	.	3,618,159	61,006	27,846 35	16 00
73	Marblehead,	.	.	10,198,916	187,842	35,199 59	18 00
74	Andover,	.	.	7,207,765	122,754	42,209 83	16 50
75	Whitman,	.	.	5,538,426	118,149	37,700 00	20 50
76	Stoneham,	.	.	5,260,880	124,527	38,601 41	22 80
77	Rockland,	.	.	4,827,630	112,636	34,378 30	22 40
78	Montague,	.	.	4,455,221	95,865	38,193 87	20 60

GROUP II. TOWNS. POPULATION 5,000 OR OVER.

Expenditure from local taxation for school support during town fiscal year 1912-13 per \$1,000 of valuation.	Ratio of expenditures for school support (town fiscal year 1912-13) to total tax, April 1, 1912.	Average membership in schools (school year 1912-13).	Total assessed valuation, April 1, 1912, per unit of average membership (school year 1912-13).	Total local tax, April 1, 1912, per unit of average membership (school year 1912-13).	Expenditure from local taxation for support of schools (1912-13) per unit of average membership (school year 1912-13).	Total expenditure (town fiscal year 1912-13) from State sources for support of schools.	Expenditure from State School Fund income.
\$2 30	.19	3,345	\$33,199 70	\$403 10	\$76 35	\$127 00	
6 04	.25	4,281	4,625 15	111 38	27 92	-	
6 05	.27	2,285	5,769 23	131 31	34 91	-	
4 27	.23	2,407	8,117 27	150 51	34 65	-	
6 94	.39	2,641	4,097 92	73 12	28 45	261 50	
6 11	.27	2,233	5,630 39	127 95	34 83	445 58	
5 54	.25	1,871	5,352 26	117 57	29 64	-	
7 36	.33	1,694	5,360 73	118 67	39 43	-	
5 06	.26	2,012	4,913 80	95 80	24 85	-	
8 13	.41	1,729	3,729 08	74 79	30 30	-	
5 19	.28	2,337	6,151 04	113 97	31 89	273 90	
6 37	.35	2,273	4,380 62	78 85	27 89	169 00	
4 41	.24	1,824	8,802 23	164 39	38 80	-	
4 25	.19	843	8,425 90	188 93	35 83	-	
5 28	.28	2,161	5,653 44	104 89	29 83	-	
3 72	.33	856	10,170 43	114 97	37 79	-	
6 07	.28	2,143	3,726 83	80 86	22 64	-	
6 16	.32	2,171	5,034 85	96 23	31 03	665 50	
5 86	.28	2,333	5,992 52	127 40	35 09	227 00	
5 62	.33	1,857	5,821 67	99 38	32 71	-	
4 63	.24	1,996	7,395 55	145 29	34 27	-	
5 06	.23	781	8,370 80	182 93	42 36	38 00	
6 88	.33	1,810	4,805 34	99 59	33 08	-	
5 55	.28	1,480	6,191 79	124 67	34 34	-	
6 44	.34	1,561	4,472 48	85 78	28 80	-	
4 68	.26	1,725	8,792 13	161 05	41 16	385 50	
4 71	.27	1,884	7,518 94	133 49	35 43	213 00	
6 03	.35	1,996	4,153 12	71 09	25 09	-	
8 54	.46	1,617	3,225 57	60 17	27 55	28 00	
7 50	.38	1,175	4,156 16	83 10	31 18	392 00	
8 49	.49	1,434	3,371 82	58 69	28 61	-	
6 74	.31	1,396	3,970 25	85 89	26 77	-	
4 89	.27	1,130	5,685 77	103 68	27 80	-	
7 55	.36	1,399	3,466 61	72 87	26 18	616 00	
6 96	.36	1,560	5,069 54	99 30	35 26	-	
7 18	.33	1,753	3,618 37	77 64	25 98	-	
3 87	.39	1,707	8,578 80	84 96	33 19	34 75	
3 28	.28	1,353	20,221 57	235 57	66 29	-	
7 70	.46	952	3,800 59	64 08	29 25	725 00	
3 45	.19	1,221	8,352 92	153 84	28 83	-	
5 86	.34	1,185	6,082 50	103 59	35 62	293 25	
6 81	.33	1,299	4,263 61	90 95	29 02	110 00	
7 35	.31	1,062	4,953 75	117 26	36 43	206 00	
7 12	.31	1,140	4,234 76	98 80	30 16	65.50	
8 57	.40	1,109	4,017 33	86 44	34 44	-	

GROUP II. TOWNS. POPULATION 5,000 OR OVER — Con.

TOWNS.				Expenditure from other State receipts ² (superintendent's salary, teachers' salaries, high school grant, reimbursement, etc.).	Expenditure for support of schools from total State receipts (town fiscal year 1912-13) per unit of average membership (school year 1912-13).	Total expenditure (town fiscal year 1912-13) from State and local sources for school support.	Total expenditure for support of schools (town fiscal year 1912-13) per unit of average membership (school year 1912-13).	A mill tax on valuation, April 1, 1912, would yield —
34	Brookline,	.	.	\$127 00	\$0 03	\$255,380 73	\$76 35	\$111,053 00
35	Revere,	.	.	—	—	119,639 67	27 94	19,800 26
36	Leominster,	.	.	—	—	80,324 29	35 15	13,182 68
37	Attleborough,	.	.	—	—	84,564 54	35 13	19,538 27
38	Westfield,	.	.	261 50	10	84,167 72	31 87	10,822 61
39	Peabody,	.	.	445 58	20	78,572 80	35 19	12,572 65
40	Gardner,	.	.	—	—	55,464 90	29 64	10,014 08
41	Clinton,	.	.	—	—	66,799 07	39 43	9,081 08
42	Milford,	.	.	—	—	51,206 62	25 45	9,886 56
43	Adams,	.	.	—	—	53,157 30	30 74	6,447 58
44	Framingham,	.	.	273 90	12	75,661 34	32 38	14,374 99
45	Weymouth,	.	.	169 00	07	63,554 53	27 89	9,957 16
46	Watertown,	.	.	—	—	70,779 90	38 80	16,055 27
47	Southbridge,	.	.	—	—	30,356 12	36 01	7,103 03
48	Plymouth,	.	.	—	—	64,447 35	28 93	12,217 08
49	Webster,	.	.	—	—	33,163 73	38 74	8,705 89
50	Methuen,	.	.	—	—	49,696 02	23 19	7,986 60
51	Wakefield,	.	.	665 50	31	69,346 90	31 94	10,930 66
52	Arlington,	.	.	227 00	10	83,292 68	35 70	13,980 55
53	Greenfield,	.	.	—	—	60,742 18	32 71	10,810 84
54	Winthrop,	.	.	—	—	68,576 45	34 36	14,761 52
55	Amesbury,	.	.	38 00	05	33,846 84	43 34	6,537 58
56	Natick,	.	.	—	—	59,871 63	33 08	8,697 68
57	North Attleborough,	.	.	—	—	50,825 89	34 34	9,163 84
58	Danvers,	.	.	—	—	46,904 78	30 05	6,981 55
59	Winchester,	.	.	385 50	22	72,685 01	42 13	15,166 43
60	Dedham,	.	.	213 00	11	70,057 30	37 19	14,165 69
61	West Springfield,	.	.	—	—	52,814 39	26 46	8,289 64
62	Northbridge,	.	.	28 00	02	44,579 90	27 57	5,215 76
63	Ware,	.	.	392 00	33	37,109 56	31 58	4,883 49
64	Palmer,	.	.	—	—	41,026 59	28 61	4,835 19
65	Athol,	.	.	—	—	39,032 12	27 96	5,542 48
66	Easthampton,	.	.	—	—	33,249 28	29 42	6,424 92
67	Middleborough,	.	.	616 00	44	38,502 68	27 52	4,849 79
68	Braintree,	.	.	—	—	55,672 08	35 68	7,908 48
69	Saugus,	.	.	—	—	45,705 01	26 07	6,343 01
70	Norwood,	.	.	34 75	02	56,964 32	33 37	14,644 02
71	Milton,	.	.	—	—	89,684 51	66 29	27,359 79
72	Bridgewater,	.	.	725 00	76	29,090 01	30 56	3,618 16
73	Marblehead,	.	.	—	—	35,199 59	28 83	10,198 92
74	Andover,	.	.	293 25	25	45,967 28	38 79	7,207 77
75	Whitman,	.	.	110 00	08	39,155 80	30 14	5,538 43
76	Stoneham,	.	.	206 00	19	38,897 41	36 63	5,260 88
77	Rockland,	.	.	65 50	05	34,886 30	30 60	4,827 63
78	Montague,	.	.	—	—	38,922 55	35 10	4,455 22

GROUP II. TOWNS. POPULATION 5,000 OR OVER — *Con.*

Proceeds of a mill tax levied on valuation, April 1, 1912, and distributed on basis of average membership (school year 1912-13) would produce —	Tax of \$4 on valuation, April 1, 1912, would yield for local schools —	To produce \$25 per pupil in average membership (school year 1912-13) would require —	Number of public schools (1912-13),	Total cost per school for support (town fiscal year 1912-13),	A \$4 tax on valuation, April 1, 1912, for local schools would yield per school —	Sum to be added to \$4 tax to produce \$900 for each school.
\$28,332 15	\$44,212 00	\$83,625	129	\$1,980	\$3,753	—
36,260 07	79,201 04	107,025	113	1,059	700	\$200
19,353 95	52,730 72	57,125	69	1,164	765	135
20,387 29	78,153 06	60,175	72	1,174	1,085	—
22,369 27	43,290 46	66,025	75	1,122	577	323
18,913 51	50,290 60	55,825	71	1,107	708	192
15,847 37	40,056 32	46,775	54	1,027	741	159
14,348 18	36,324 34	42,350	55	1,214	660	240
17,041 64	39,546 23	50,300	57	898	693	207
14,644 63	25,790 34	43,225	48	1,107	537	363
19,794 39	57,499 96	58,425	66	1,146	871	29
19,252 31	39,828 62	56,825	66	962	603	297
15,449 28	64,221 06	45,600	57	1,242	1,126	—
7,140 21	28,412 13	21,075	30	1,012	947	—
18,303 67	48,868 33	54,025	63	1,023	775	125
7,250 32	34,823 56	21,400	30	1,105	1,160	—
18,151 21	31,946 38	53,575	60	828	532	368
18,388 37	43,722 63	54,275	65	1,067	657	243
19,760 51	55,922 20	58,325	69	1,207	810	90
15,728 79	43,243 34	46,425	59	1,029	732	168
16,906 12	59,046 08	49,900	51	1,345	1,157	—
6,615 07	26,150 32	19,525	28	1,209	933	—
15,330 70	34,790 70	45,250	48	1,247	724	176
12,535 60	36,655 38	37,000	46	1,105	796	104
13,221 67	27,926 20	39,025	46	1,020	607	293
14,610 75	60,665 70	43,125	52	1,398	1,166	—
15,957 48	56,662 74	47,100	57	1,229	994	—
16,906 12	33,158 55	49,900	60	880	552	348
13,695 99	20,863 02	40,425	45	991	463	437
9,952 25	19,533 96	29,375	35	1,060	558	342
12,145 98	19,340 76	35,850	43	954	449	451
11,824 12	22,169 92	34,900	41	952	540	360
9,571 10	25,699 67	28,250	33	1,008	778	122
11,849 53	19,399 17	34,975	41	939	468	432
13,213 20	31,633 91	39,000	52	1,071	608	292
14,847 91	25,372 02	43,825	48	952	528	372
14,458 29	58,576 08	42,675	48	1,187	1,224	—
11,459 91	109,439 16	33,825	51	1,759	2,145	—
8,063 44	14,472 64	23,800	35	831	413	487
10,341 87	40,795 66	30,525	34	1,035	1,199	—
10,036 95	28,831 06	29,625	38	1,210	758	142
11,002 53	22,153 70	32,475	36	1,088	615	285
8,995 14	21,043 52	26,550	34	1,144	618	282
9,655 80	19,310 52	28,500	35	997	551	349
9,393 23	17,820 88	27,725	40	973	445	455

GROUP II. TOWNS. POPULATION 5,000 OR OVER — *Con.*

	TOWNS.	Total assessed valuation, April 1, 1912.	Total tax, April 1, 1912.	Amount expended during town fiscal year 1912-13 from local taxation for support of schools.	Rate of total tax per \$1,000 of valuation, April 1, 1912.
79	Hudson,	\$4,046,570	\$86,167	\$29,117 48	\$20 30
80	Spencer,	3,647,945	67,615	24,480 21	17 50
81	Concord,	8,430,670	121,405	46,612 33	14 00
82	Maynard,	4,080,102	71,439	28,605 93	16 50
83	Stoughton,	3,893,380	92,727	23,620 00	22 80
84	Swampscott,	12,387,906	201,702	42,033 10	18 00
85	Great Barrington,	6,342,110	95,750	34,160 73	14 50
86	Reading,	6,546,867	131,408	35,423 49	19 50
87	Ipswich,	5,737,792	88,808	25,252 10	15 00
88	Grafton,	2,920,540	57,972	24,516 71	19 00
89	Winchendon,	4,209,430	80,981	27,908 18	18 40
90	Blackstone,	2,370,725	44,676	17,750 00	17 60
91	Franklin,	4,433,500	91,594	33,153 19	20 00
92	Belmont,	7,539,455	141,472	35,972 67	18 30
93	North Andover,	5,529,521	110,233	32,567 41	19 40
94	Abington,	3,402,628	79,398	25,489 15	22 30
95	Westborough,	3,232,686	62,188	19,460 86	18 50
96	Wellesley,	17,129,156	208,633	52,321 76	12 00
97	Orange,	4,132,360	94,377	29,971 57	22 00
98	Mansfield,	4,180,446	106,831	33,219 80	24 80
99	Easton,	6,020,358	68,497	30,809 60	10 90
100	Fairhaven,	3,887,090	80,631	19,973 82	20 00
101	Amherst,	4,425,882	82,455	24,047 42	18 00
102	Needham,	7,316,185	120,134	39,597 77	16 00
103	Chelmsford,	4,384,005	64,926	30,150 99	14 20

GROUP II. TOWNS. POPULATION 5,000 OR OVER — *Con.*

GROUP II. TOWNS. POPULATION 5,000 OR OVER — *Con.*

	TOWNS.	Expenditure from other State receipts (superintendent salary, teachers' salaries, high school grant, reimbursement, etc.).	Expenditure for support of schools from total State receipts (town fiscal year 1912-13) per unit of average membership (school year 1912-13).	Total expenditure for support of schools (town fiscal year 1912-13) from State and local sources for school support.	Total expenditure for support of schools (town fiscal year 1912-13) per unit of average membership (school year 1912-13).	A mill tax on valuation, April 1, 1912, would yield —
79	Hudson, . . .	\$135 68	\$0 13	\$29,986 41	\$29 81	\$4,046 57
80	Spencer, . . .	—	—	24,963 28	38 00	3,647 95
81	Concord, . . .	—	—	54,756 46	48 59	8,430 67
82	Maynard, . . .	—	—	28,605 93	29 31	4,080 10
83	Stoughton, . . .	110 50	12	23,911 05	26 42	3,893 38
84	Swampscott, . . .	—	—	42,033 10	36 45	12,387 91
85	Great Barrington, . . .	—	—	35,397 90	31 69	6,342 11
86	Reading, . . .	—	—	38,002 38	32 70	6,546 87
87	Ipswich, . . .	—	—	26,490 89	32 75	5,737 79
88	Grafton, . . .	937 50	1 17	25,454 21	31 74	2,920 54
89	Winchendon, . . .	147 50	15	36,829 28	37 05	4,209 43
90	Blackstone, . . .	—	—	18,361 65	18 27	2,370 73
91	Franklin, . . .	—	—	33,828 61	31 29	4,433 50
92	Belmont, . . .	60 00	06	36,095 67	34 71	7,539 46
93	North Andover, . . .	—	—	32,592 41	34 02	5,529 52
94	Abington, . . .	820 50	84	26,433 65	27 03	3,402 63
95	Westborough, . . .	148 64	22	19,634 22	29 53	3,232 69
96	Wellesley, . . .	—	—	52,321 76	54 79	17,129 16
97	Orange, . . .	—	—	29,971 57	33 04	4,132 36
98	Mansfield, . . .	78 50	08	33,298 30	35 35	4,180 45
99	Easton, . . .	264 50	26	34,997 94	34 96	6,020 36
100	Fairhaven, . . .	833 33	97	42,995 29	50 05	3,887 09
101	Amherst, . . .	430 70	48	25,471 70	28 40	4,425 88
102	Needham, . . .	—	—	39,990 77	39 17	7,316 19
103	Chelmsford, . . .	—	—	30,150 99	34 49	4,384 01

GROUP II. TOWNS. POPULATION 5,000 OR OVER — *Con.*

Proceeds of a mill tax levied on valuation, April 1, 1912, and distributed on basis of average membership (school year 1912-13) would produce —		Tax of \$4 on valuation, April 1, 1912, would yield for local schools —	To produce \$25 per pupil in average membership (school year 1912-13) would require —	Number of public schools (1912-13),	Total cost per school for support (town fiscal year 1912-13).	A \$4 tax on valuation, April 1, 1912, for local schools would yield per school —	Sum to be added to \$4 tax to produce \$900 for each school.
\$8,520 82	\$16,186 28	\$25,150	28	\$1,071	\$577	\$323	
5,564 79	14,591 78	16,425	25	998	583	317	
9,545 69	33,722 68	28,175	34	1,610	991	—	
8,266 72	16,320 41	24,400	27	1,059	604	296	
7,665 35	15,573 52	22,625	27	886	576	324	
9,765 91	49,551 62	28,825	36	1,168	1,376	—	
9,460 99	25,368 44	27,925	39	908	650	250	
9,842 14	26,187 47	29,050	36	1,056	727	173	
6,852 23	22,951 17	20,225	25	1,060	918	—	
6,792 94	11,682 16	20,050	25	1,018	467	433	
8,419 18	16,837 72	24,850	34	1,083	495	405	
8,512 34	9,482 90	25,125	28	656	339	561	
9,156 07	17,734 00	27,025	34	995	522	378	
8,808 80	30,157 82	26,000	33	1,094	914	—	
8,114 26	22,118 08	23,950	32	1,019	691	209	
8,283 66	13,610 51	24,450	27	979	504	396	
5,632 55	12,930 74	16,625	19	1,033	681	219	
8,088 55	68,516 62	23,875	27	1,938	2,538	—	
7,682 29	16,529 44	22,675	30	999	551	349	
7,978 74	16,721 78	23,550	30	1,110	557	343	
8,478 47	24,081 43	25,025	36	972	669	231	
7,275 73	15,548 36	21,475	30	1,433	518	382	
7,597 59	17,703 53	22,425	25	1,019	708	192	
8,647 87	29,264 74	25,525	37	1,081	791	109	
7,402 78	17,536 02	21,850	35	861	501	399	

GROUP III. TOWNS. POPULATION LESS THAN 5,000.

TOWNS.					Total assessed valuation, April 1, 1912.	Total tax, April 1, 1912.	Amount expended during town fiscal year 1912-13 from local taxation for support of schools.	Rate of total tax per \$1,000 of valuation, April 1, 1912.
104	Hingham,	.	.	.	\$7,790,925	\$114,387	\$29,143 17	\$14 35
105	Ludlow,	.	.	.	4,287,204	75,218	29,179 78	17 00
106	Lexington,	.	.	.	8,106,015	166,237	41,000 00	20 10
107	South Hadley,	.	.	.	3,157,050	56,819	25,460 13	17 20
108	Walpole,	.	.	.	6,434,562	101,534	35,318 22	15 30
109	Canton,	.	.	.	5,333,390	107,046	25,635 85	19 60
110	Monson,	.	.	.	1,919,430	39,262	17,755 51	19 30
111	Millbury,	.	.	.	2,953,532	55,863	24,061 04	17 90
112	Barnstable,	.	.	.	7,937,990	116,022	33,150 56	14 30
113	Uxbridge,	.	.	.	3,532,500	48,187	20,501 92	12 95
114	Dartmouth,	.	.	.	4,603,575	72,903	28,926 14	15 40
115	Provincetown,	.	.	.	2,288,517	56,786	16,920 45	23 75
116	Randolph,	.	.	.	2,731,000	53,074	16,729 93	18 60
117	Dudley,	.	.	.	1,986,847	32,802	13,144 20	15 50
118	Rockport,	.	.	.	3,782,480	65,190	19,550 86	16 50
119	Warren,	.	.	.	2,101,986	45,254	16,867 73	20 40
120	Lee,	.	.	.	2,408,632	49,912	15,975 74	19 60
121	Wareham,	.	.	.	5,530,274	83,538	23,818 97	14 60
122	Foxborough,	.	.	.	2,582,600	47,323	16,771 73	17 60
123	Templeton,	.	.	.	1,824,912	40,577	13,595 29	21 00
124	Tewksbury,	.	.	.	1,513,840	23,398	8,351 28	14 80
125	Williamstown,	.	.	.	4,288,873	78,277	24,872 48	17 80
126	Dalton,	.	.	.	4,566,610	68,219	26,376 93	14 50
127	Hardwick,	.	.	.	3,002,180	52,755	20,357 53	17 00
128	Agawam,	.	.	.	2,293,308	42,408	13,682 87	17 60
129	Medfield,	.	.	.	1,690,824	29,301	7,070 86	16 70
130	Draeut,	.	.	.	2,523,325	73,172	20,891 75	28 30
131	East Bridgewater,	.	.	.	2,257,623	46,010	15,589 79	19 50
132	Oxford,	.	.	.	2,051,448	35,908	16,692 28	16 60
133	Leicester,	.	.	.	2,431,015	49,415	18,263 43	19 60
134	Falmouth,	.	.	.	11,796,757	122,320	30,970 14	10 20
135	Sutton,	.	.	.	1,545,119	31,367	8,834 05	19 50
136	North Brookfield,	.	.	.	1,884,808	26,150	10,659 98	13 00
137	Lenox,	.	.	.	7,831,883	88,424	30,393 83	11 00
138	Nantucket,	.	.	.	4,245,990	65,447	15,255 85	15 00
139	Barre,	.	.	.	2,502,540	39,620	15,673 81	15 00
140	Pepperell,	.	.	.	2,268,618	44,475	16,931 93	18 70
141	Westport,	.	.	.	2,208,150	37,811	14,970 87	16 40
142	Westford,	.	.	.	2,148,092	33,846	14,413 90	15 10
143	Holbrook,	.	.	.	1,598,007	35,040	10,479 62	21 00
144	Somerset,	.	.	.	1,582,130	26,864	9,675 49	16 00
145	Ayer,	.	.	.	2,301,131	43,019	11,590 51	17 90
146	Billerica,	.	.	.	2,829,996	49,655	15,348 72	17 00
147	Holliston,	.	.	.	1,968,587	43,928	13,254 62	21 50
148	Medway,	.	.	.	1,716,265	37,631	10,900 23	21 00

GROUP III. TOWNS. POPULATION LESS THAN 5,000.

Expenditure from local taxation for school support during town fiscal year 1912-13 per \$1,000 of valuation.			Average membership in schools (school year 1912-13).	Ratio of expenditures for school support (town fiscal year 1912-13) to total tax, April 1, 1912.	Total assessed valuation, April 1, 1912, per unit of average membership (school year 1912-13).	Total local tax, April 1, 1912, per unit of average membership (school year 1912-13).	Expenditure from local taxation for support of schools (1912-13) per unit of average membership (school year 1912-13).	Total expenditure (town fiscal year 1912-13) from State sources for support of schools.	Expended from State School Fund income.
\$3 74	.25	877	\$8,883 61	\$130 43	\$33 23	\$13 50	-	-	-
6 81	.39	711	6,029 82	105 79	41 04	219 50	-	-	-
5 51	.25	920	8,810 89	180 69	44 57	-	-	-	-
8 06	.45	916	3,446 56	62 03	27 79	1,285 87	-	-	-
5 48	.35	1,019	6,314 58	99 64	34 66	-	-	-	-
4 81	.24	600	8,888 98	178 41	42 73	107 00	-	-	-
9 25	.45	641	2,994 43	61 25	27 70	2,731 38	\$1,220 05	-	-
8 06	.43	792	3,767 09	70 53	30 38	687 50	-	-	-
4 18	.29	777	10,216 20	149 32	42 66	-	-	-	-
5 80	.43	932	3,790 24	51 70	22 00	750 00	-	-	-
6 28	.40	739	6,229 47	98 65	39 14	-	-	-	-
7 39	.30	806	2,839 35	70 45	20 99	1,567 12	832 10	-	-
6 13	.32	760	3,593 42	69 83	22 01	671 00	-	-	-
6 62	.40	433	4,588 56	75 76	30 36	1,729 72	1,220 05	-	-
5 17	.30	795	4,757 84	82 00	24 59	-	-	-	-
8 02	.37	563	3,733 55	80 38	29 96	2,083 22	1,145 05	-	-
6 63	.32	566	4,255 53	88 18	28 23	1,689 30	877 55	-	-
4 31	.29	723	7,649 07	115 54	32 94	71 00	-	-	-
6 49	.35	610	4,233 77	77 58	27 49	1,457 11	832 11	-	-
7 45	.33	639	2,855 89	63 50	21 28	1,783 05	952 55	-	-
5 52	.36	251	6,031 24	93 22	33 27	2,738 55	1,220 05	-	-
5 81	.32	727	5,888 41	107 67	34 21	216 50	-	-	-
5 78	.39	707	6,459 14	96 48	37 31	57 00	-	-	-
6 79	.39	427	7,030 87	123 55	47 75	609 00	-	-	-
5 97	.32	550	4,169 65	77 11	24 88	1,243 42	750 00	-	-
4 18	.24	258	6,553 58	113 57	27 41	1,644 04	792 04	-	-
8 27	.29	591	4,269 59	123 81	35 35	765 46	-	-	-
6 91	.34	646	3,494 77	71 22	24 13	2,038 67	693 90	-	-
8 14	.46	554	3,702 97	64 82	30 13	1,910 58	1,268 75	-	-
7 51	.37	618	3,933 68	79 96	29 55	1,665 88	1,145 05	-	-
2 63	.25	626	18,844 66	195 40	49 47	-	-	-	-
5 71	.28	376	4,109 36	83 42	23 49	1,620 55	952 55	-	-
5 66	.41	367	5,135 72	71 25	29 05	2,085 55	1,220 05	-	-
3 88	.34	611	12,818 14	144 72	49 74	-	-	-	-
3 59	.23	485	8,754 62	134 94	31 46	-	-	-	-
6 26	.40	472	5,301 99	83 94	33 21	1,607 48	1,084 48	-	-
7 46	.38	467	4,857 85	95 24	36 26	1,801 05	1,145 05	-	-
6 78	.40	415	5,320 84	91 11	36 07	1,607 10	907 10	-	-
6 71	.43	457	4,700 42	74 06	31 54	1,781 22	1,159 47	-	-
6 56	.30	499	3,202 42	70 22	21 00	1,440 22	952 55	-	-
6 12	.36	517	3,060 21	51 96	18 71	1,432 42	1,016 25	-	-
5 03	.27	468	4,916 95	91 92	24 77	1,527 11	894 36	-	-
5 42	.31	481	5,883 57	103 23	31 91	471 17	-	-	-
6 73	.30	474	4,153 14	92 68	27 96	1,486 77	907 10	-	-
6 35	.29	489	3,509 74	76 96	22 29	1,719 27	907 10	-	-

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

TOWNS.			Expenditure from other State receipts (superintendent's salary, teachers' salaries, high school grant, reimbursement, etc.).	Expenditure for support of schools from total State receipts (town fiscal year 1912-13) per unit of average membership (school year 1912-13).	Total expenditure (town fiscal year 1912-13) from State and local sources for school support.	Total expenditure for support of schools (town fiscal year 1912-13) per unit of average membership (school year 1912-13).	A mill tax on valuation, April 1, 1912, would yield —
104	Hingham,	.	\$13 50	\$0 02	\$31,310 47	\$35 70	\$7,790 93
105	Ludlow,	.	219 50	31	29,540 28	41 55	4,287 20
106	Lexington,	.	—	—	42,111 15	45 77	8,106 02
107	South Hadley,	.	1,285 87	1 40	26,917 84	29 39	3,157 05
108	Walpole,	.	—	—	36,046 97	35 37	6,434 56
109	Canton,	.	107 00	18	25,838 85	43 06	5,333 39
110	Monson,	.	1,511 33	4 26	20,486 89	31 96	1,919 43
111	Millbury,	.	687 50	87	24,748 54	31 25	2,983 53
112	Barnstable,	.	—	—	33,764 38	43 45	7,937 99
113	Uxbridge,	.	750 00	80	22,662 44	24 32	3,532 50
114	Dartmouth,	.	—	—	29,006 94	39 25	4,603 58
115	Provincetown,	.	735 02	1 94	18,621 68	23 10	2,288 52
116	Randolph,	.	671 00	88	18,293 65	24 07	2,731 00
117	Dudley,	.	509 67	3 99	14,955 42	34 54	1,986 85
118	Rockport,	.	—	—	19,550 86	24 59	3,782 48
119	Warren,	.	938 17	3 70	20,054 67	35 62	2,101 99
120	Lee,	.	811 75	2 98	18,186 02	32 13	2,408 63
121	Wareham,	.	71 00	10	24,157 72	33 41	5,530 27
122	Foxborough,	.	625 00	2 39	18,441 02	30 23	2,582 60
123	Templeton,	.	830 50	2 79	15,660 84	24 51	1,824 91
124	Tewksbury,	.	1,518 50	10 91	11,175 74	44 52	1,513 84
125	Williamstown,	.	216 50	30	25,557 95	35 16	4,280 87
126	Dalton,	.	57 00	08	26,133 93	37 39	4,566 61
127	Hardwick,	.	609 00	1 43	21,665 53	50 74	3,002 18
128	Agawam,	.	493 42	2 26	15,303 55	27 82	2,293 31
129	Medfield,	.	852 00	6 37	8,896 50	34 48	1,690 82
130	Dracut,	.	765 46	1 30	21,770 77	36 84	2,523 33
131	East Bridgewater,	.	1,344 77	3 16	17,646 46	27 32	2,257 62
132	Oxford,	.	641 83	3 45	18,663 08	33 69	2,051 45
133	Leicester,	.	520 83	2 70	19,929 31	32 25	2,431 02
134	Falmouth,	.	—	—	31,519 36	50 35	11,796 76
135	Sutton,	.	668 00	4 31	10,761 79	28 62	1,545 12
136	North Brookfield,	.	865 50	5 68	13,239 53	36 13	1,884 81
137	Lenox,	.	—	—	31,093 83	50 89	7,831 88
138	Nantucket,	.	—	—	15,255 85	31 46	4,245 99
139	Barre,	.	523 00	3 41	17,944 54	38 02	2,502 54
140	Pepperell,	.	656 00	3 86	18,820 98	40 30	2,268 62
141	Westport,	.	700 00	3 87	16,577 97	39 95	2,208 15
142	Westford,	.	621 75	3 90	16,195 12	35 44	2,148 09
143	Holbrook,	.	487 67	2 89	12,024 84	24 10	1,598 01
144	Somerset,	.	416 17	2 77	11,107 91	21 49	1,582 13
145	Ayer,	.	632 75	3 26	13,147 62	28 09	2,301 13
146	Billerica,	.	471 17	98	15,819 89	32 89	2,830 00
147	Holliston,	.	579 67	3 14	14,965 14	31 57	1,968 59
148	Medway,	.	812 17	3 52	12,938 00	26 46	1,716 27

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

Proceeds of a mill tax levied on valuation, April 1, 1912, and distributed on basis of average membership (school year 1912-13) would produce —		Tax of \$4 on valuation, April 1, 1912, would yield for local schools —	To produce \$25 per pupil in average membership (school year 1912-13) would require —	Number of public schools (1912-13).	Total cost per school for support (town fiscal year 1912-13).	A \$4 tax on valuation, April 1, 1912, for local schools would yield per school —	Sum to be added to \$4 tax to produce \$900 for each school.
\$7,428 19	\$31,163 70	\$21,925	27	\$1,160	\$1,154	-	
6,022 17	17,148 82	17,775	27	1,094	635	\$265	
7,792 40	32,424 06	23,000	29	1,452	1,118	-	
7,758 52	12,628 20	22,900	28	961	451	449	
8,630 93	25,738 25	25,475	27	1,335	953	-	
5,082 00	21,333 56	15,000	22	1,174	970	-	
5,429 27	7,677 72	16,025	29	706	265	635	
6,708 24	11,934 13	19,800	25	990	477	423	
6,581 19	31,751 96	19,425	29	1,164	1,095	-	
7,894 04	14,130 00	23,300	31	731	456	444	
6,259 33	18,414 30	18,475	27	1,074	682	218	
6,826 82	9,154 07	20,150	25	745	366	534	
6,437 20	10,924 00	19,000	21	871	520	380	
3,667 51	7,947 39	10,825	17	880	467	433	
6,733 65	15,129 92	19,875	24	815	630	270	
4,768 61	8,407 94	14,075	19	1,055	443	457	
4,794 02	9,634 53	14,150	18	1,010	535	365	
6,123 81	22,121 10	18,075	26	929	851	49	
5,166 70	10,330 40	15,250	19	971	544	356	
5,412 33	7,299 65	15,975	20	783	365	535	
2,125 97	6,055 36	6,275	7	1,597	865	35	
6,157 69	17,123 49	18,175	29	881	590	310	
5,988 29	18,266 44	17,675	23	1,149	794	106	
3,616 69	12,008 72	10,675	19	1,140	632	268	
4,658 50	9,173 23	13,750	17	900	540	360	
2,185 26	6,763 30	6,450	9	988	751	149	
5,005 77	10,093 30	14,775	18	1,209	561	339	
5,471 62	9,030 49	16,150	20	882	452	448	
4,692 38	8,205 79	13,850	20	933	410	490	
5,234 46	9,724 06	15,450	23	866	423	477	
5,302 22	47,187 03	15,650	26	1,212	1,815	-	
3,184 72	6,180 48	9,400	17	633	364	536	
3,108 49	7,539 23	9,175	13	1,020	580	320	
5,175 17	31,327 53	15,275	26	1,196	1,205	-	
4,107 95	16,983 96	12,125	15	1,017	1,132	-	
3,997 84	10,010 16	11,800	17	1,056	589	311	
3,955 49	9,074 47	11,675	17	1,107	534	366	
3,515 05	8,832 60	10,375	18	920	491	409	
3,870 79	8,592 37	11,425	17	952	505	395	
4,226 53	6,392 03	12,475	16	751	399	501	
4,378 99	6,328 52	12,925	15	740	422	478	
3,963 96	9,204 52	11,700	14	939	657	243	
4,074 07	11,319 98	12,025	15	1,054	755	145	
4,014 78	7,874 35	11,850	15	998	525	375	
4,141 83	6,865 06	12,225	15	862	458	442	

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

TOWNS.					Total assessed valuation, April 1, 1912.	Total tax, April 1, 1912.	Amount expended during town fiscal year 1912-13 from local taxation for support of schools.	Rate of total tax per \$1,000 of valuation, April 1, 1912.
149	Manchester,	.	.	.	\$16,054,239	\$138,185	\$25,587 57	\$8 50
150	Cohasset,	.	.	.	9,505,041	115,532	22,949 14	12 00
151	Norton,	.	.	.	1,504,350	31,661	10,080 47	20 00
152	Scituate,	.	.	.	5,132,004	83,572	18,334 68	16 00
153	Bourne,	.	.	.	7,203,725	73,471	19,859 29	10 00
154	Lancaster,	.	.	.	5,351,421	49,336	17,295 70	9 00
155	Hopkinton,	.	.	.	1,756,502	36,243	12,733 01	19 80
156	Kingston,	.	.	.	1,650,460	28,536	11,658 99	16 50
157	Auburn,	.	.	.	1,385,000	25,274	9,074 05	17 20
158	Seekonk,	.	.	.	1,589,435	25,133	7,910 58	15 00
159	Wilbraham,	.	.	.	1,178,166	11,109	7,284 79	8 50
160	Hanover,	.	.	.	1,595,220	30,017	9,334 45	18 00
161	Sharon,	.	.	.	3,218,118	60,827	19,035 00	18 50
162	Groveland,	.	.	.	1,216,595	30,172	10,116 90	23 80
163	Dighton,	.	.	.	1,319,639	21,736	9,209 10	15 60
164	West Bridgewater,	.	.	.	1,534,588	31,466	10,142 39	19 60
165	Deerfield,	.	.	.	2,349,851	32,468	10,260 69	13 20
166	Wayland,	.	.	.	3,177,080	45,795	17,334 63	14 00
167	Brookfield,	.	.	.	1,353,506	31,261	8,567 29	22 25
168	Merrimac,	.	.	.	1,339,714	33,403	9,165 12	24 00
169	Hopedale,	.	.	.	5,913,632	63,595	15,805 23	10 50
170	Groton,	.	.	.	4,112,979	42,479	11,925 96	10 00
171	Douglas,	.	.	.	1,378,758	21,066	7,843 53	14 40
172	Holden,	.	.	.	1,781,958	30,368	12,532 06	16 30
173	Shirley,	.	.	.	1,254,941	20,847	6,312 78	15 70
174	Acton,	.	.	.	2,425,330	31,618	16,410 78	12 50
175	Williamsburg,	.	.	.	1,080,869	21,521	7,725 29	18 75
176	Harwich,	.	.	.	1,487,644	30,960	9,007 90	20 00
177	Ashburnham,	.	.	.	1,220,425	25,624	7,548 57	20 00
178	Weston,	.	.	.	8,399,725	102,014	25,737 24	12 00
179	Hull,	.	.	.	7,598,053	113,463	17,158 17	14 80
180	Upton,	.	.	.	1,185,546	27,921	7,758 99	22 60
181	Belchertown,	.	.	.	933,765	20,172	7,575 79	20 40
182	Charlton,	.	.	.	1,305,988	17,183	7,230 77	12 20
183	Avon,	.	.	.	1,036,751	23,014	7,911 07	21 10
184	Rehoboth,	.	.	.	964,489	19,261	6,454 76	18 80
185	Hadley,	.	.	.	1,743,841	27,021	12,296 05	14 70
186	Hanfield,	.	.	.	1,636,230	25,829	7,133 38	15 10
187	Swansea,	.	.	.	1,655,270	28,294	7,286 40	16 40
188	Georgetown,	.	.	.	1,245,032	21,571	6,974 72	16 50
189	Sturbridge,	.	.	.	1,019,130	20,283	9,415 43	19 00
190	Shrewsbury,	.	.	.	2,401,257	33,893	10,150 00	13 60
191	Stockbridge,	.	.	.	4,534,440	69,042	18,123 63	15 00
192	Dennis,	.	.	.	1,326,680	23,681	8,670 84	17 00
193	Wilmington,	.	.	.	1,709,327	30,019	11,097 91	16 90

GROUP III. TOWNS. POPULATION LESS THAN 5,000—*Con.*

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

TOWNS.			Expended from other State receipts (superintendent's salary, teachers' salaries, high school grant, reimbursement, etc.).	Expenditure for support of schools from total State receipts (town fiscal year 1912-13) per unit of average membership (school year 1912-13).	Total expenditure (town fiscal year 1912-13) from State and local sources for school support.	Total expenditure for support of schools (town fiscal year 1912-13) per unit of average membership (school year 1912-13).	Mill tax on valuation, April 1, 1912, would yield —
149	Manchester,	.	—	—	\$25,587 57	\$53 50	\$16,054 24
150	Cohasset,	.	\$11 00	\$0 02	23,028 71	49 42	9,505 04
151	Norton,	.	783 10	4 69	12,023 04	29 04	1,504 35
152	Scituate,	.	—	—	18,334 68	40 74	5,132 00
153	Bourne,	.	331 00	81	20,386 91	50 09	7,203 73
154	Lancaster,	.	23 50	08	17,319 20	59 52	5,351 42
155	Hopkinton,	.	1,368 55	5 77	15,157 61	37 71	1,756 50
156	Kingston,	.	643 00	3 91	13,649 15	29 61	1,650 46
157	Auburn,	.	1,220 50	4 87	11,518 05	22 94	1,385 00
158	Seekonk,	.	702 03	4 18	10,071 21	23 81	1,589 44
159	Wilbraham,	.	1,855 29	14 02	10,299 55	47 90	1,178 17
160	Hanover,	.	622 13	4 41	10,863 69	31 31	1,595 22
161	Sharon,	.	857 50	2 25	20,572 16	54 00	3,218 12
162	Groveland,	.	500 00	4 12	11,877 98	29 40	1,216 60
163	Dighton,	.	524 50	4 51	10,893 07	29 20	1,319 64
164	West Bridgewater,	.	556 05	4 22	12,072 69	26 53	1,534 59
165	Deerfield,	.	709 84	4 99	12,221 83	32 85	2,349 85
166	Wayland,	.	828 29	2 36	18,195 92	51 84	3,177 08
167	Brookfield,	.	696 50	5 49	10,673 88	31 58	1,353 51
168	Merrimac,	.	631 33	4 73	10,820 67	32 30	1,339 71
169	Hopedale,	.	—	—	15,831 23	42 90	5,913 63
170	Groton,	.	—	—	12,044 22	41 11	4,112 98
171	Douglas,	.	1,051 20	6 28	10,227 91	29 06	1,378 76
172	Holden,	.	674 91	4 31	14,699 74	33 41	1,781 96
173	Shirley,	.	750 00	9 78	8,650 69	44 14	1,254 94
174	Acton,	.	453 65	2 00	16,994 52	58 20	2,425 33
175	Williamsburg,	.	1,715 30	7 95	11,063 64	29 98	1,080 87
176	Harwich,	.	631 72	5 34	10,619 73	36 87	1,487 64
177	Ashburnham,	.	416 67	4 44	8,872 34	29 77	1,220 43
178	Weston,	.	—	—	25,737 24	80 68	8,399 73
179	Hull,	.	—	—	17,158 17	78 71	7,598 08
180	Upton,	.	558 00	4 74	9,306 54	29 17	1,185 55
181	Belchertown,	.	1,227 00	7 21	10,495 24	29 15	933 77
182	Charlton,	.	722 23	6 57	9,149 09	31 77	1,305 99
183	Avon,	.	833 33	4 49	10,521 95	24 99	1,036 75
184	Rehoboth,	.	1,644 75	8 02	9,156 61	27 17	964 49
185	Hadley,	.	1,035 70	5 36	17,616 93	47 48	1,743 84
186	Hatfield,	.	491 09	3 89	8,860 29	26 85	1,636 23
187	Swansea,	.	1,241 67	6 22	9,798 80	26 27	1,655 27
188	Georgetown,	.	834 40	6 29	8,774 23	31 68	1,245 03
189	Sturbridge,	.	556 16	7 02	11,191 64	44 24	1,019 13
190	Shrewsbury,	.	916 50	5 19	11,841 44	36 32	2,401 26
191	Stockbridge,	.	—	—	18,441 62	61 47	4,534 44
192	Dennis,	.	624 90	6 38	10,201 95	42 51	1,326 68
193	Wilmington,	.	915 59	4 76	13,172 91	30 21	1,709 33

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

Proceeds of a mill tax levied on valuation, April 1, 1912, and distributed on basis of average membership (school year 1912-13) would produce —	Tax of \$4 on valuation, April 1, 1912, would yield for local schools —	To produce \$25 per pupil in average membership (school year 1912-13) would require —	Number of public schools (1912-13).	Total cost per school for support (town fiscal year 1912-13).	A \$4 tax on valuation, April 1, 1912, for local schools would yield per school —	Sum to be added to \$4 tax to produce \$900 for each school.
\$4,048 66	\$64,216 96	\$11,950	18	\$1,421	\$3,567	—
3,947 02	38,020 16	11,650	15	1,535	2,535	—
3,506 58	6,017 40	10,350	12	1,002	501	\$399
3,811 50	20,528 02	11,250	15	1,222	1,369	—
3,447 29	28,814 90	10,175	17	1,199	1,695	—
2,464 77	21,405 68	7,275	15	1,155	1,427	—
3,404 94	7,026 01	10,050	15	1,011	468	432
3,904 67	6,601 84	11,525	16	740	413	487
4,251 94	5,540 00	12,550	17	678	326	574
3,582 81	6,357 74	10,575	14	719	454	446
1,821 05	4,712 66	5,375	12	858	393	507
2,939 09	6,380 88	8,675	12	905	532	368
3,227 07	12,872 47	9,525	14	1,469	919	—
3,421 88	4,866 38	10,100	15	792	324	576
3,159 31	5,278 56	9,325	13	838	406	494
3,853 85	6,138 35	11,375	20	604	307	593
3,150 84	9,399 40	9,300	19	643	494	406
2,972 97	12,708 32	8,775	14	1,300	908	—
2,862 86	5,414 02	8,450	15	712	361	539
2,837 45	5,358 86	8,375	13	832	357	543
3,125 43	23,654 53	9,225	14	1,131	1,689	—
2,481 71	16,451 92	7,325	13	926	1,266	—
2,981 44	5,515 03	8,800	12	852	460	440
3,726 80	7,127 83	11,000	18	817	396	504
1,660 12	5,019 76	4,900	8	1,081	627	273
2,473 24	9,701 32	7,300	11	1,545	882	18
3,125 43	4,323 48	9,225	15	738	288	612
2,439 36	5,950 58	7,200	14	759	425	475
2,524 06	4,881 70	7,450	24	370	203	697
2,701 93	33,598 90	7,975	14	1,838	2,329	—
1,846 46	30,392 33	5,450	9	1,906	3,377	—
2,701 93	4,742 18	7,975	11	846	431	469
3,049 20	3,735 06	9,000	17	617	220	680
2,439 36	5,223 95	7,200	16	572	326	573
3,565 87	4,147 00	10,525	12	877	346	554
2,854 39	3,857 96	8,425	15	610	257	643
3,142 37	6,975 36	9,275	15	1,174	465	435
2,795 10	6,544 92	8,250	11	805	595	305
3,159 31	6,621 08	9,325	13	754	509	391
2,346 19	4,980 13	6,925	11	798	453	447
2,142 91	4,076 52	6,325	11	1,017	371	529
2,761 22	9,605 03	8,150	15	789	640	260
2,541 00	18,137 76	7,500	14	1,317	1,296	—
2,032 80	5,306 72	6,000	14	729	379	525
3,692 92	6,837 31	10,900	16	823	427	473

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

TOWNS.					Total assessed valuation, April 1, 1912.	Total tax, April 1, 1912.	Amount expended during town fiscal year 1912-13 from local taxation for support of schools.	Rate of total tax per \$1,000 of valuation, April 1, 1912.
194	Hanson,	\$1,378,290	\$25,532	\$7,131 95	\$17 80			
195	Sheffield,	1,076,340	17,635	6,572 99	15 50			
196	Townsend,	1,347,400	23,995	8,150 88	17 00			
197	Hamilton,	4,686,430	47,806	14,284 71	10 00			
198	Southborough,	2,056,563	27,849	12,413 83	13 00			
199	Rutland,	781,464	17,577	5,533 13	21 50			
200	Wrentham,	1,401,196	28,658	10,226 52	19 80			
201	Colrain,	750,480	14,845	6,253 52	18 50			
202	Marshfield,	2,661,386	32,998	8,217 89	12 00			
203	Raynham,	886,123	14,087	4,552 12	14 90			
204	Northborough,	1,416,640	22,279	8,404 03	15 00			
205	Bellingham,	959,120	16,189	6,660 87	16 00			
206	Acushnet,	1,007,140	17,989	7,053 97	17 00			
207	Duxbury,	3,172,073	40,689	11,364 96	12 50			
208	Sandwich,	1,184,575	24,475	7,612 62	20 00			
209	Ashland,	1,461,022	29,820	8,860 19	19 70			
210	Carver,	1,927,482	24,857	6,724 88	12 50			
211	Salisbury,	1,339,970	20,297	4,615 41	14 40			
212	Northfield,	1,437,722	31,349	7,141 11	21 20			
213	Essex,	1,242,421	22,180	6,619 37	17 00			
214	Buckland,	849,428	17,096	4,943 43	19 00			
215	Chatham,	1,294,670	19,809	6,816 33	14 50			
216	East Longmeadow,	925,485	17,291	5,858 72	17 75			
217	Cheshire,	836,738	15,985	5,505 85	18 00			
218	Shelburne,	1,297,690	22,952	7,371 62	17 00			
219	Newbury,	1,567,648	16,616	6,068 98	10 00			
220	Huntington,	662,780	17,419	6,553 54	25 00			
221	West Newbury,	1,057,611	22,040	7,328 14	20 00			
222	Freetown,	994,640	13,278	5,541 64	12 50			
223	Marion,	5,163,660	62,861	8,449 31	12 00			
224	Sherborn,	1,611,330	17,245	6,520 44	10 30			
225	Yarmouth,	2,472,984	31,856	9,362 28	12 50			
226	Norwell,	1,115,951	19,360	8,262 99	16 50			
227	Millis,	1,347,735	20,690	6,544 77	14 84			
228	Lunenburg,	1,336,328	21,104	5,773 66	15 20			
229	Plainville,	858,554	18,015	7,271 45	20 00			
230	Chester,	793,565	20,663	6,691 53	25 00			
231	Rowley,	2,422,011	20,096	6,409 91	8 00			
232	Sterling,	1,234,655	14,164	4,816 86	10 80			
233	Westminster,	944,325	16,564	5,639 66	16 70			
234	Pembroke,	976,345	19,236	7,090 57	19 00			
235	West Brookfield,	939,477	17,212	4,925 00	17 50			
236	West Stockbridge,	528,335	10,188	3,800 00	18 00			
237	West Boylston,	946,489	12,013	9,431 89	12 00			
238	Westwood,	4,102,590	38,407	12,505 90	9 20			

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

Expenditure from local taxation for school support during town fiscal year 1912-13 per \$1,000 of valuation.							
Ratio of expenditures for school support (town fiscal year 1912-13) to total tax, April 1, 1912.							
Average membership in schools (school year 1912-13).							
Total assessed valuation, April 1, 1912, per unit of average membership (school year 1912-13).							
\$5 18	.28	266	\$5,181 54	\$95 98	\$26 81	\$1,676 85	\$765 68
6 11	.37	294	3,661 02	59 98	22 36	2,370 05	1,220 05
6 05	.34	295	4,567 46	81 34	27 63	1,784 47	1,159 47
3 05	.30	334	14,031 23	143 13	42 77	132 00	—
6 04	.45	321	6,406 74	86 76	38 67	2,226 63	1,159 47
7 08	.31	223	3,504 32	78 82	24 81	1,941 51	1,102 55
7 30	.36	232	6,039 64	123 53	44 08	1,632 97	1,094 97
8 33	.43	298	2,515 39	49 82	20 98	3,140 38	1,370 05
3 09	.25	227	11,724 17	145 37	36 20	1,362 07	755 68
5 14	.32	207	4,280 79	68 05	21 99	2,684 40	1,309 47
5 93	.38	283	5,005 80	78 72	29 70	2,268 60	1,317 93
6 94	.41	244	3,930 82	66 35	27 30	2,980 32	1,378 65
7 00	.39	246	4,094 07	73 13	28 67	2,929 64	952 55
3 58	.25	258	12,294 86	157 71	44 05	672 39	—
6 43	.31	247	4,795 85	99 09	30 82	2,015 05	952 55
6 06	.30	312	4,682 76	95 58	28 40	1,859 30	834 50
3 49	.27	196	9,831 09	126 82	34 31	1,481 47	581 47
3 44	.23	257	5,213 89	78 98	17 96	1,827 26	1,057 10
4 97	.23	282	5,098 30	111 17	25 32	1,875 37	792 04
5 33	.30	270	4,601 56	82 15	24 52	2,045 99	907 11
5 82	.29	230	3,693 17	74 33	21 49	2,886 05	1,102 55
5 26	.34	200	6,473 35	99 05	34 08	1,308 89	907 11
6 33	.34	322	2,874 18	53 70	18 19	4,881 83	1,102 55
6 58	.34	230	3,637 99	69 50	23 94	2,679 09	1,370 06
5 68	.32	268	4,842 13	85 64	27 51	1,772 75	897 75
3 87	.37	196	7,998 20	84 78	30 96	1,898 21	1,220 05
9 89	.38	285	2,325 54	61 12	22 99	2,434 58	1,370 05
6 93	.33	223	4,742 65	98 83	32 86	2,046 55	952 55
5 57	.42	232	4,287 24	57 23	23 89	2,633 75	1,305 00
1 61	.13	186	27,761 61	337 96	45 43	6 35	6 35
4 05	.38	208	7,746 78	82 91	31 35	2,021 51	1,286 18
3 78	.29	204	12,122 47	156 16	45 89	1,288 21	777 21
7 40	.43	260	4,292 12	74 46	31 78	2,561 35	1,159 47
4 86	.32	254	5,306 04	81 46	25 77	1,776 05	952 55
4 32	.27	217	6,158 19	97 25	26 61	1,787 10	907 10
8 47	.40	230	3,732 84	78 33	31 62	2,381 97	1,631 97
8 43	.32	304	2,610 41	67 77	22 01	2,543 55	987 55
2 65	.32	242	10,008 31	83 04	26 49	2,831 21	1,057 10
3 90	.34	204	6,052 23	69 43	23 61	2,242 30	1,220 05
5 97	.34	212	4,454 36	78 13	26 60	1,823 55	1,102 55
7 26	.37	223	4,378 23	86 26	31 80	2,521 72	1,370 05
5 24	.29	159	5,908 66	108 25	30 97	2,556 93	1,102 55
7 19	.37	155	3,408 61	65 73	24 52	2,427 31	1,432 18
9 97	.79	230	4,115 17	52 23	41 01	2,179 69	1,304 69
3 05	.33	204	20,110 74	188 27	61 30	312 50	—

GROUP III. TOWNS. POPULATION LESS THAN 5,000—*Con.*

TOWNS.			Expenditure from other State receipts (superintendent's salary, teachers' salaries, high school grant, reimbursement, etc.).	Expenditure for support of schools from total State receipts (town fiscal year 1912-13) per unit of average membership (school) year 1912-13.	Total expenditure for support of schools (town fiscal year 1912-13) from State and local sources for school support.	Total expenditure for support of schools (town fiscal year 1912-13) per unit of average membership (school) year 1912-13.	A mill tax on valuation, April 1, 1912, would yield—
194	Hanson,	.	\$911 17	\$6 30	\$8,808 80	\$33 12	\$1,378 29
195	Sheffield,	.	1,150 00	8 06	9,043 08	30 76	1,076 34
196	Townsend,	.	625 00	6 05	10,552 90	35 77	1,347 40
197	Hamilton,	.	132 00	40	14,416 71	43 16	4,686 43
198	Southborough,	.	1,067 16	6 94	14,800 66	46 11	2,056 56
199	Rutland,	.	838 96	8 71	7,617 14	34 16	781 46
200	Wrentham,	.	538 00	7 04	11,920 65	51 38	1,401 20
201	Colrain,	.	1,770 33	10 54	9,535 90	32 00	750 48
202	Marshfield,	.	606 39	6 00	9,592 11	42 26	2,661 39
203	Raynham,	.	1,374 93	12 97	7,236 52	34 96	886 12
204	Northborough,	.	950 67	8 02	10,718 63	37 88	1,416 64
205	Bellingham,	.	1,601 67	12 21	9,643 19	39 52	959 12
206	Acushnet,	.	1,977 09	11 91	10,047 81	40 84	1,007 14
207	Duxbury,	.	672 39	2 61	12,050 85	46 71	3,172 07
208	Sandwich,	.	1,062 50	8 16	9,627 67	38 98	1,184 58
209	Ashland,	.	1,024 80	5 96	10,938 29	35 06	1,461 02
210	Carver,	.	900 00	7 56	8,620 85	43 98	1,927 48
211	Salisbury,	.	770 16	7 11	6,442 67	25 07	1,339 97
212	Northfield,	.	1,083 33	6 65	9,524 34	33 77	1,437 72
213	Essex,	.	1,138 88	7 58	8,757 79	32 44	1,242 42
214	Buckland,	.	1,783 50	12 55	7,829 48	34 04	849 43
215	Chatham,	.	401 78	6 54	8,125 22	40 63	1,294 67
216	East Longmeadow,	.	3,779 28	15 16	10,788 82	33 51	925 49
217	Cheshire,	.	1,309 03	11 65	8,184 94	35 59	836 74
218	Shelburne,	.	875 00	6 61	9,644 37	35 99	1,297 69
219	Newbury,	.	678 16	9 68	8,038 24	41 24	1,567 65
220	Huntington,	.	1,064 53	8 54	9,101 50	31 94	622 78
221	West Newbury,	.	1,094 00	9 18	9,467 85	42 45	1,057 61
222	Freetown,	.	1,328 75	11 35	8,175 39	35 24	994 64
223	Marion,	.	—	03	8,455 66	45 46	5,163 66
224	Sherborn,	.	735 33	9 72	9,017 95	43 36	1,611 33
225	Yarmouth,	.	511 00	6 31	12,386 73	60 72	2,472 98
226	Norwell,	.	1,401 88	9 85	10,824 34	41 63	1,115 95
227	Millis,	.	823 50	6 99	8,353 82	32 89	1,347 74
228	Lunenburg,	.	880 00	8 23	7,560 76	34 84	1,336 33
229	Plainville,	.	750 00	10 36	9,682 51	42 10	858 55
230	Chester,	.	1,556 00	8 37	9,752 61	32 08	793 57
231	Rowley,	.	1,774 11	11 70	9,241 12	38 19	2,422 01
232	Sterling,	.	1,022 25	10 99	7,660 84	37 55	1,234 66
233	Westminster,	.	721 00	8 60	7,590 21	35 80	944 33
234	Pembroke,	.	1,151 67	11 31	9,721 29	43 59	976 35
235	West Brookfield,	.	1,454 38	16 08	7,637 90	48 04	939 48
236	West Stockbridge,	.	995 13	15 66	6,227 31	40 18	528 34
237	West Boylston,	.	875 00	9 48	11,611 58	50 49	946 49
238	Westwood,	.	312 50	1 53	13,032 90	63 89	4,102 59

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

Proceeds of a mill tax levied on valuation, April 1, 1912, and distributed on basis of average membership (school year 1912-13) would produce —	Tax of \$4 on valuation, April 1, 1912, would yield for local schools —	To produce \$25 per pupil in average membership (school year 1912-13) would require —	Number of public schools (1912-13),	Total cost per school for support (town fiscal year 1912-13),	A \$4 tax on valuation, April 1, 1912, for local schools would yield per school —	Sum to be added to \$4 tax to produce \$900 for each school.
\$,\$,\$	\$,\$,\$	
2,253 02	5,513 16	\$6,650	10	\$881	\$551	\$349
2,490 18	4,305 36	7,350	15	603	287	613
2,498 65	5,389 60	7,375	10	1,055	539	361
2,828 98	18,745 72	8,350	14	1,030	1,339	-
2,718 87	8,226 25	8,025	12	1,233	685	214
1,888 81	3,125 86	5,575	8	952	391	509
1,965 04	5,604 78	5,800	10	1,192	560	340
2,524 06	3,001 92	7,450	16	596	188	712
1,922 69	10,645 54	5,675	9	1,066	1,183	-
1,753 29	3,544 49	5,175	8	905	443	457
2,397 01	5,666 56	7,075	9	1,191	630	270
2,066 68	3,836 48	6,100	10	964	384	516
2,083 62	4,028 56	6,150	8	1,256	504	396
2,185 26	12,688 29	6,450	13	927	976	-
2,092 09	4,738 30	6,175	12	802	395	505
2,642 64	5,844 09	7,800	11	994	531	369
1,660 12	7,709 93	4,900	11	784	701	199
2,176 79	5,359 88	6,425	9	716	596	304
2,388 54	5,750 89	7,050	12	794	479	421
2,286 90	4,909 68	6,750	11	796	452	448
1,948 10	3,397 71	5,750	8	979	425	475
1,694 00	5,178 68	5,000	11	739	471	429
2,727 34	3,701 94	8,050	10	1,079	370	530
1,948 10	3,346 95	5,750	8	1,023	418	482
2,269 96	5,190 76	6,700	15	643	346	554
1,660 12	6,270 59	4,900	7	1,148	896	4
2,413 95	2,651 12	7,125	13	700	204	696
1,888 81	4,230 44	5,575	9	1,052	470	430
1,965 04	3,978 56	5,800	10	818	398	502
1,575 42	20,654 64	4,650	12	705	1,721	-
1,761 76	6,445 32	5,200	9	1,002	716	* 184
1,727 88	9,891 94	5,100	10	1,239	989	-
2,202 20	4,463 80	6,500	10	1,082	446	454
2,151 38	5,390 94	6,350	8	1,044	674	226
1,837 99	5,345 31	5,425	9	840	594	306
1,948 10	3,434 22	5,750	8	1,210	429	471
2,574 88	3,174 26	7,600	14	697	227	673
2,049 74	9,688 04	6,050	8	1,155	1,211	-
1,727 88	4,938 62	5,100	13	589	380	520
1,795 64	3,777 30	5,300	13	584	291	609
1,888 81	3,905 38	5,575	9	1,080	434	466
1,346 73	3,757 91	3,975	7	1,091	537	363
1,312 85	2,113 34	3,875	7	890	302	598
1,948 10	3,785 96	5,750	9	1,290	532	368
1,727 88	16,410 36	5,100	7	1,862	2,344	-

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

TOWNS.				Total assessed valuation, April 1, 1912.	Total tax, April 1, 1912.	Amount expended during town fiscal year 1912-13 from local taxation for support of schools.	Rate of total tax per \$1,000 of valuation, April 1, 1912.
239	Mattapoisett,	.	.	\$1,996,562	\$20,439	\$6,576 12	\$10 00
240	Bedford,	.	.	1,669,495	30,736	6,547 36	18 00
241	Conway,	.	.	750,456	13,711	4,819 05	17 40
242	Littleton,	.	.	1,169,193	21,673	8,064 20	18 00
243	Clarksburg,	.	.	283,299	7,062	3,700 64	23 00
244	Tisbury,	.	.	1,689,088	19,285	5,519 28	11 00
245	Edgartown,	.	.	1,097,990	19,793	4,834 81	17 40
246	Nahant,	.	.	9,184,295	74,234	8,935 74	8 00
247	Lincoln,	.	.	4,039,382	49,132	10,847 20	12 00
248	Topsfield,	.	.	3,109,877	22,423	5,604 54	7 00
249	Erving,	.	.	1,017,305	13,925	4,428 69	13 00
250	Lakeville,	.	.	1,065,200	12,338	4,141 58	11 00
251	Middleton,	.	.	886,489	12,523	2,666 83	13 50
252	New Marlborough,	.	.	809,860	16,206	4,739 92	19 50
253	Sudbury,	.	.	1,360,695	24,452	8,168 50	17 50
254	Hinsdale,	.	.	618,703	13,464	4,551 97	20 60
255	Stow,	.	.	1,062,062	14,946	5,653 70	13 50
256	Roehester,	.	.	949,801	10,519	3,517 56	10 50
257	Longmeadow,	.	.	2,132,915	25,333	10,434 36	11 50
258	Oak Bluffs,	.	.	1,888,650	38,359	5,741 06	20 00
259	Orleans,	.	.	1,913,327	6,421	5,480 60	3 00
260	Hubbardston,	.	.	768,695	14,842	4,136 74	18 50
261	North Reading,	.	.	885,254	15,250	4,409 40	16 50
262	Sunderland,	.	.	567,870	8,454	4,148 00	13 75
263	Harvard,	.	.	1,701,334	19,381	6,602 00	11 00
264	Wellfleet,	.	.	1,018,655	22,029	4,067 82	21 00
265	Southwick,	.	.	841,525	11,551	3,526 99	13 00
266	Wenham,	.	.	2,627,900	23,719	7,612 97	8 80
267	Charlemont,	.	.	535,546	11,328	4,472 82	20 00
268	Berkley,	.	.	414,433	8,280	2,197 80	18 80
269	Russell,	.	.	998,105	17,036	5,258 00	16 50
270	Norfolk,	.	.	1,046,100	15,893	5,208 28	14 50
271	Ashfield,	.	.	724,342	13,610	3,177 88	18 00
272	Becket,	.	.	566,932	10,461	2,981 97	17 50
273	Lanesborough,	.	.	619,073	10,762	3,246 76	16 50
274	Gill,	.	.	494,961	8,123	2,200 00	15 50
275	Lynnfield,	.	.	1,199,311	20,422	4,936 68	16 50
276	Berlin,	.	.	607,760	7,763	3,438 97	12 00
277	Ashby,	.	.	586,382	10,217	4,115 86	16 50
278	Mendon,	.	.	688,590	11,553	4,024 69	16 00
279	Enfield,	.	.	725,450	11,419	4,399 64	15 00
280	Southampton,	.	.	498,905	9,945	2,140 00	19 00
281	Brimfield,	.	.	581,532	7,048	3,974 06	11 25
282	Whately,	.	.	486,391	7,985	2,171 32	15 25
283	Tyngsborough,	.	.	655,317	8,668	4,019 26	12 50

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

TOWNS.			Expended from other State receipts (superintendent's salary, teachers' salaries, high school grant, re- imbursement, etc.).	Expenditure for support of schools from total State receipts (town fiscal year 1912-13) per unit of average membership (school year 1912-13).	Total expenditure (town fiscal year 1912-13) from State and local sources for school support.	Total expenditure for support of schools (town fiscal year 1912- 13) per unit of average member- ship (school year 1912-13).	A mill tax on valuation, April 1, 1912, would yield —
239	Mattapoisett,	.	\$208 34	\$5 24	\$8,238 52	\$38 68	\$1,996 56
240	Bedford,	.	1,185 88	12 47	8,418 27	56 12	1,669 50
241	Conway,	.	1,048 60	9 91	6,877 50	33 39	750 46
242	Littleton,	.	750 00	8 04	9,874 75	46 58	1,169 19
243	Clarksburg,	.	617 23	5 88	4,676 41	28 17	283 30
244	Tisbury,	.	812 50	7 48	7,478 33	31 69	1,689 09
245	Edgartown,	.	750 00	9 46	6,376 85	39 12	1,097 99
246	Nahant,	.	—	—	8,935 74	44 90	9,184 30
247	Lincoln,	.	125 66	80	11,190 60	71 28	4,039 38
248	Topsfield,	.	201 38	1 47	5,805 92	42 38	3,109 88
249	Erving,	.	854 04	8 25	6,402 68	29 24	1,017 31
250	Lakeville,	.	1,670 14	16 39	6,894 27	41 04	1,065 20
251	Middleton,	.	1,164 96	17 67	5,178 76	36 99	886 49
252	New Marlborough,	.	975 00	12 44	6,817 47	40 83	800 86
253	Sudbury,	.	875 00	10 38	10,038 63	57 04	1,360 70
254	Hinsdale,	.	1,266 37	12 84	7,281 08	34 92	618 70
255	Stow,	.	875 00	9 18	8,331 59	36 22	1,062 06
256	Rochester,	.	1,618 75	18 18	7,109 02	43 08	949 80
257	Longmeadow,	.	189 40	7 03	11,530 86	73 92	2,133 92
258	Oak Bluffs,	.	312 50	1 97	6,110 27	32 68	1,888 65
259	Orleans,	.	678 57	10 80	7,892 04	42 89	1,913 33
260	Hubbardston,	.	752 96	10 00	6,054 76	33 45	768 70
261	North Reading,	.	1,909 08	18 20	7,432 58	45 23	885 25
262	Sunderland,	.	1,172 81	16 51	6,690 86	43 45	567 87
263	Harvard,	.	361 60	11 70	7,830 20	74 57	1,701 33
264	Wellfleet,	.	762 60	10 50	5,685 15	42 11	1,018 66
265	Southwick,	.	1,046 00	15 01	6,727 38	41 78	841 53
266	Wenham,	.	621 53	3 84	8,284 50	51 14	2,627 90
267	Charlemont,	.	1,276 66	15 75	7,580 04	45 12	535 55
268	Berkley,	.	589 50	12 29	4,164 85	26 66	414 43
269	Russell,	.	556 32	11 36	6,916 87	47 38	998 11
270	Norfolk,	.	837 25	12 62	7,265 58	44 57	1,046 10
271	Ashfield,	.	1,071 46	11 12	6,290 38	34 75	724 34
272	Becket,	.	1,108 00	18 92	5,526 85	41 87	566 93
273	Lanesborough,	.	1,283 23	18 82	5,971 44	42 35	619 07
274	Gill,	.	1,025 67	15 25	4,653 18	30 82	494 96
275	Lynnfield,	.	687 04	10 38	6,171 50	51 86	1,199 31
276	Berlin,	.	1,903 08	23 12	6,938 03	47 20	607 76
277	Ashby,	.	750 00	16 29	6,239 09	47 99	586 38
278	Mendon,	.	966 67	12 77	6,118 50	38 00	688 59
279	Enfield,	.	1,642 75	16 96	7,350 04	42 24	725 45
280	Southampton,	.	1,327 50	21 36	4,767 50	38 76	498 91
281	Brimfield,	.	636 75	10 80	5,950 81	32 52	581 53
282	Whately,	.	411 52	14 28	4,015 39	33 46	486 39
283	Tyngsborough,	.	1,583 33	26 54	7,036 46	64 55	655 35

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

Proceeds of a mill tax levied on valuation, April 1, 1912, and distributed on basis of average membership (school year 1912-13) would produce —		Tax of \$4 on valuation, April 1, 1912, would yield for local schools —		To produce \$25 per pupil in average membership (school year 1912-13) would require —		Number of public schools (1912-13).		Total cost per school for support (town fiscal year 1912-13).		A \$4 tax on valuation, April 1, 1912, for local schools would yield per school —		Sum to be added to \$4 tax to produce \$900 for each school.	
\$1,804 11	\$7,986 25	\$5,325	6	\$1,373	\$1,331	—							
1,270 50	6,677 98	3,750	4	2,105	1,669	—							
1,744 82	3,001 82	5,150	10	688	300	\$600							
1,795 64	4,676 77	5,300	9	1,097	520	380							
1,106 02	1,133 20	4,150	7	668	162	738							
1,998 92	6,756 35	5,900	9	831	751	149							
1,380 61	4,391 96	4,075	7	911	627	273							
1,685 53	36,737 18	4,975	8	1,117	4,592	—							
1,329 79	16,157 53	3,925	5	2,238	3,231	—							
1,160 39	12,439 51	3,425	7	829	1,777	—							
1,854 93	4,069 22	5,475	7	915	581	319							
1,422 96	4,260 80	4,200	7	985	609	291							
1,185 80	3,545 96	3,500	4	1,295	883	17							
1,414 49	3,203 44	4,175	12	568	267	633							
1,490 72	5,442 78	4,400	8	1,255	680	220							
1,736 35	2,474 81	5,125	9	809	275	625							
1,948 10	4,248 25	5,750	8	1,041	531	369							
1,397 55	3,799 20	4,125	8	889	475	425							
1,321 32	8,535 66	3,900	5	2,306	1,707	—							
1,583 89	7,554 60	4,675	8	764	944	—							
1,558 48	7,653 31	4,600	7	1,127	1,093	—							
1,533 07	3,074 78	4,525	8	757	384	516							
1,380 61	3,541 02	4,075	4	1,858	885	15							
1,304 38	2,271 48	3,850	5	1,338	454	446							
889 35	6,805 34	2,625	6	1,305	1,134	—							
1,143 45	4,074 62	3,375	6	948	679	221							
1,363 67	3,366 10	4,025	11	612	306	594							
1,372 14	10,511 60	4,050	7	1,184	1,502	—							
1,422 96	2,142 18	4,200	10	758	214	686							
1,355 20	1,657 73	4,000	8	521	207	693							
1,236 62	3,992 42	3,650	10	692	399	501							
1,380 61	4,184 40	4,075	6	1,211	697	203							
1,533 07	2,897 37	4,525	13	484	223	677							
1,118 04	2,267 73	3,300	6	921	378	522							
1,194 27	2,476 29	3,525	6	995	413	487							
1,278 97	1,979 84	3,775	6	776	330	570							
1,007 93	4,797 24	2,975	4	1,543	1,199	—							
1,245 09	2,431 04	3,675	6	1,156	405	495							
1,101 10	2,345 53	3,250	6	1,040	391	509							
1,363 67	2,754 36	4,025	7	874	393	507							
1,473 78	2,901 80	4,350	7	1,050	414	486							
1,041 81	1,995 62	3,075	8	596	249	651							
1,550 01	2,326 13	4,575	10	595	232	668							
1,016 40	1,945 58	3,000	5	803	389	511							
923 23	2,621 39	2,725	4	1,759	655	245							

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

	TOWNS.	Total assessed valuation, April 1, 1912.	Total tax, April 1, 1912.	Amount expended during town fiscal year 1912-13 from local taxation for support of schools.		Rate of total tax per \$1,000 of valuation, April 1, 1912.
				1912-13	1912-13	
284	Princeton,	\$1,420,516	\$13,655	\$5,124 12	3 25	
285	Dover,	6,288,937	38,199	11,744 47	6 00	
286	Royalston,	696,100	12,379	4,107 58	17 20	
287	Granville,	590,621	10,434	3,636 53	17 00	
288	Bolton,	647,445	10,163	4,528 63	15 00	
289	Granby,	570,760	8,943	4,043 82	15 00	
290	Petersham,	1,105,180	21,971	8,420 41	19 50	
291	Bernardston,	467,555	9,299	1,762 78	19 00	
292	Dana,	421,386	8,402	2,121 12	19 00	
293	Leverett,	343,793	6,430	1,865 77	17 50	
294	Boxford,	1,525,798	14,134	3,002 50	9 00	
295	Blandford,	624,456	10,073	2,631 83	15 50	
296	Boylston,	518,500	5,878	4,615 92	10 50	
297	Truro,	394,770	7,069	1,847 94	17 00	
298	Richmond,	623,743	12,151	3,019 05	19 00	
299	Hampden,	424,575	7,135	1,808 46	16 00	
300	New Salem,	371,810	8,531	2,956 67	22 00	
301	Cummington,	336,399	7,124	2,026 04	21 00	
302	Brewster,	886,105	11,945	3,776 64	13 00	
303	Egremont,	490,732	6,868	1,154 45	13 25	
304	Burlington,	775,456	10,926	3,063 52	13 60	
305	Worthington,	367,129	6,939	2,180 35	18 00	
306	Sandisfield,	381,515	8,508	1,866 98	21 40	
307	Plympton,	415,903	7,077	1,200 00	16 25	
308	Oakham,	380,799	6,184	1,183 77	15 40	
309	Carlisle,	478,419	9,170	2,053 12	18 50	
310	Halifax,	650,246	10,408	2,568 14	15 50	
311	Chesterfield,	337,763	6,574	1,739 66	18 50	
312	Eastham,	461,942	6,312	1,861 36	13 00	
313	Savoy,	183,890	4,309	1,321 60	22 00	
314	Wendell,	483,360	7,077	1,910 76	14 00	
315	Otis,	259,383	5,098	1,467 88	18 50	
316	Warwick,	414,728	7,063	3,000 00	16 50	
317	Pelham,	371,154	4,167	1,530 21	10 50	
318	Hancock,	388,534	4,748	1,016 16	11 50	
319	New Braintree,	403,445	6,711	1,607 19	16 00	
320	Rowe,	211,624	5,145	1,455 34	23 00	
321	Greenwich,	254,630	4,314	805 00	16 00	
322	West Tisbury,	641,662	3,466	690 24	5 00	
323	Phillipston,	286,955	5,724	1,325 05	19 20	
324	Hawley,	197,968	4,686	1,325 35	22 50	
325	Westhampton,	264,546	4,735	1,000 00	17 00	
326	Paxton,	383,388	6,160	1,486 68	15 50	
327	Dunstable,	425,896	5,170	2,311 43	11 60	
328	Plainfield,	194,164	4,006	937 15	19 50	

GROUP III. TOWNS. POPULATION LESS THAN 5,000—*Con.*

GROUP III. TOWNS. POPULATION LESS THAN 5,000—*Con.*

TOWNS.				Expended from other State receipts (superintendent's salary, teachers' salaries, high school grant, reimbursement, etc.).	Expenditure for support of schools from total State receipts (town fiscal year 1912-13) per unit of average membership (school year 1912-13).	Total expenditure (town fiscal year 1912-13) from State and local sources for school support.	Total expenditure for support of schools (town fiscal year 1912-13) per unit of average membership (school year 1912-13).	A mill tax on valuation, April 1, 1912, would yield —
284	Princeton,	.	.	\$250 00	\$11 76	\$6,638 17	\$53 11	\$1,420 52
285	Dover,	.	.	—	—	11,950 47	107 66	6,288 94
286	Royalston,	.	.	683 00	11 87	6,249 06	41 38	696 10
287	Granville,	.	.	615 00	13 04	5,378 07	45 58	590 62
288	Bolton,	.	.	923 44	20 85	7,388 48	67 17	647 45
289	Granby,	.	.	964 94	16 92	6,536 68	47 37	570 76
290	Petersham,	.	.	750 00	14 61	11,383 28	80 73	1,105 18
291	Bernardston,	.	.	809 71	14 49	4,733 04	31 34	467 56
292	Dana,	.	.	743 57	24 39	4,242 24	50 41	421 39
293	Leverett,	.	.	593 75	17 17	4,020 57	31 98	343 79
294	Boxford,	.	.	352 66	10 36	4,327 15	40 44	1,525 80
295	Blandford,	.	.	835 72	17 09	4,737 99	45 56	624 46
296	Boylston,	.	.	866 75	16 73	7,125 40	47 82	518 50
297	Truro,	.	.	371 99	14 02	3,471 88	32 15	394 77
298	Richmond,	.	.	842 93	17 42	4,691 51	48 87	623 74
299	Hampden,	.	.	1,573 58	23 97	4,684 59	39 04	424 58
300	New Salem,	.	.	977 03	23 08	5,601 25	54 91	371 81
301	Cummington,	.	.	1,443 37	27 75	4,579 41	49 78	336 40
302	Brewster,	.	.	700 00	20 02	5,439 68	66 34	886 11
303	Egremont,	.	.	521 37	32 36	3,063 63	51 93	490 73
304	Burlington,	.	.	723 50	23 12	4,844 12	62 91	775 46
305	Worthington,	.	.	1,178 00	25 30	4,821 40	47 74	367 13
306	Sandisfield,	.	.	312 50	18 71	3,406 86	43 68	381 52
307	Plympton,	.	.	477 67	16 05	2,483 70	31 05	415 90
308	Oakham,	.	.	1,152 37	29 94	3,768 19	45 95	380 80
309	Carlisle,	.	.	310 00	21 38	3,613 62	49 50	478 42
310	Halifax,	.	.	166 67	13 47	3,713 02	45 28	650 25
311	Chesterfield,	.	.	507 50	22 16	3,555 71	43 90	337 76
312	Eastham,	.	.	478 40	19 93	4,084 89	40 05	461 94
313	Savoy,	.	.	397 01	20 63	3,183 48	37 02	183 89
314	Wendell,	.	.	354 46	17 79	2,965 46	51 13	483 36
315	Otis,	.	.	421 00	16 05	2,690 43	37 89	259 38
316	Warwick,	.	.	663 30	19 65	4,572 50	57 88	414 73
317	Pelham,	.	.	744 50	10 33	2,511 71	26 44	371 15
318	Hancock,	.	.	349 35	25 44	2,963 19	38 99	388 53
319	New Braintree,	.	.	1,147 88	35 01	4,057 62	57 97	403 45
320	Rowe,	.	.	640 36	17 61	2,670 70	38 71	211 62
321	Greenwich,	.	.	809 44	35 62	2,544 55	53 01	254 63
322	West Tisbury,	.	.	187 50	27 33	2,502 28	43 90	641 66
323	Phillipston,	.	.	354 50	23 11	2,947 51	43 35	286 96
324	Hawley,	.	.	799 91	24 19	3,502 81	38 92	197 97
325	Westhampton,	.	.	567 50	25 45	3,209 80	41 69	264 55
326	Paxton,	.	.	489 58	23 46	3,011 29	46 33	383 39
327	Dunstable,	.	.	159 20	25 41	3,734 11	66 68	425 90
328	Plainfield,	.	.	546 98	36 00	2,712 17	55 35	194 16

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

Proceeds of a mill tax levied on valuation, April 1, 1912, and distributed on basis of average membership (school year 1912-13) would produce —		Tax of \$4 on valuation, April 1, 1912, would yield for local schools —	To produce \$25 per pupil in average membership (school year 1912-13) would require —	Number of public schools (1912-13).	Total cost per school for support (town fiscal year 1912-13).	A \$4 tax on valuation, April 1, 1912, for local schools would yield per school —	Sum to be added to \$4 tax to produce \$900 for each school.
\$1,058 75	\$5,682 06	\$3,125	9	\$738	\$631	\$269	
940 17	25,155 75	2,775	7	1,707	3,594	-	
1,278 97	2,754 40	3,775	8	781	348	552	
999 46	2,362 48	2,950	9	598	263	637	
931 70	2,589 78	2,750	6	1,065	432	468	
1,168 86	2,283 04	3,450	7	935	326	574	
1,194 27	4,420 72	3,525	9	1,265	491	409	
1,278 97	1,870 22	3,775	7	676	267	633	
736 89	1,685 54	2,175	5	848	337	563	
1,067 22	1,375 17	3,150	6	672	229	671	
906 29	6,103 19	2,675	6	721	1,017	-	
880 88	2,497 82	2,600	8	592	312	588	
1,262 03	2,074 00	3,725	4	1,781	519	381	
914 76	1,579 08	2,700	5	694	316	584	
813 12	2,494 72	2,400	6	782	416	484	
1,016 40	1,698 30	3,000	6	781	283	617	
863 94	1,457 24	2,550	7	800	212	688	
779 24	1,345 60	2,300	8	572	168	722	
694 54	3,544 42	2,050	5	1,088	709	191	
499 73	1,962 93	1,475	3	1,021	654	246	
652 19	3,101 82	1,925	3	1,615	1,034	-	
855 47	1,468 52	2,525	7	689	210	690	
660 66	1,526 06	1,950	6	568	254	646	
677 60	1,663 61	2,000	3	828	555	345	
694 54	1,523 20	2,050	5	754	305	595	
618 31	1,913 68	1,825	3	1,205	638	262	
694 54	2,600 98	2,050	3	1,238	867	33	
686 07	1,351 05	2,025	5	711	270	630	
863 94	1,847 77	2,550	3	1,362	616	284	
728 42	735 56	2,150	7	455	105	795	
491 26	1,933 44	1,450	4	741	483	417	
601 37	1,037 53	1,775	5	538	208	692	
669 13	1,658 91	1,975	4	1,143	415	485	
804 65	1,484 62	2,375	4	628	371	529	
643 72	1,554 14	1,900	4	741	389	511	
592 90	1,613 78	1,750	4	1,014	403	497	
584 43	846 50	1,725	5	534	169	731	
406 56	1,018 52	1,200	2	1,272	509	391	
482 79	2,566 65	1,425	4	626	642	258	
575 96	1,147 82	1,700	4	737	287	613	
762 30	791 87	2,250	8	438	99	801	
652 19	1,058 18	1,925	5	642	212	688	
550 55	1,533 55	1,625	3	1,004	511	389	
474 32	1,703 58	1,400	3	1,245	568	332	
415 03	776 66	1,225	5	542	155	745	

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

	TOWNS.	Total assessed valuation, April 1, 1912.	Total tax, April 1, 1912.	Amount expended during town fiscal year 1912-13 from local taxation for support of schools.	Rate of total tax per \$1,000 of valuation, April 1, 1912.
329	Windsor,	\$304,430	\$6,137	\$1,860 10	\$19 40
330	Florida,	207,490	4,132	889 52	19 00
331	Monterey,	344,103	5,004	1,512 20	14 00
332	Tyringham,	364,441	5,822	1,173 21	15 50
333	Leyden,	197,074	3,158	800 00	15 00
334	Middlefield,	227,829	3,607	1,443 94	15 00
335	Heath,	203,477	3,798	1,398 44	17 50
336	Wales,	291,371	4,214	769 74	13 70
337	Prescott,	204,456	3,141	651 21	14 30
338	Boxborough,	291,021	3,552	1,295 10	11 50
339	Chilmark,	367,279	5,361	1,017 61	14 00
340	Goshen,	208,529	3,384	615 00	15 50
341	Washington,	303,657	5,076	1,073 72	16 20
342	Alford,	184,863	2,511	560 00	12 70
343	Mashpee,	247,250	4,559	1,029 02	18 10
344	Shutesbury,	270,480	4,363	960 78	15 50
345	Monroe,	173,269	2,948	705 44	16 00
346	Peru,	145,435	2,745	649 08	18 00
347	Montgomery,	152,367	2,040	600 00	12 50
348	Tolland,	251,902	3,263	616 76	12 50
349	Gay Head,	44,036	594	150 00	10 96
350	Gosnold,	724,540	3,737	350 00	5 00
351	Holland,	110,659	1,950	360 00	16 80
352	Mount Washington,	111,810	1,615	234 87	14 00
353	New Ashford,	56,480	1,238	150 00	21 00

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

TOWNS.			Expenditure from other State receipts (superintendent's salary, teachers' salaries, high school grant, reimbursement, etc.).		Expenditure for support of schools from total State receipts (town fiscal year 1912-13) per unit of average membership (school year 1912-13).		Total expenditure for support of schools (town fiscal year 1912-13) from State and local sources for school support.		Total expenditure for support of schools (town fiscal year 1912-13) per unit of average membership (school year 1912-13).		A mill tax on valuation, April 1, 1912, would yield —	
329	Windsor,	.	\$532 51	\$24 88	\$3,567 09	\$52 46	\$304 43					
330	Florida,	.	317 30	24 57	2,415 28	39 59	207 49					
331	Monterey,	.	394 00	24 56	2,666 40	56 73	344 10					
332	Tyringham,	.	300 00	16 00	1,985 71	39 71	364 44					
333	Leyden,	.	439 67	24 60	2,697 87	38 00	197 07					
334	Middlefield,	.	466 50	20 78	3,722 55	37 99	277 83					
335	Heath,	.	243 71	20 43	2,705 88	42 28	203 48					
336	Wales,	.	220 37	24 14	2,064 14	39 70	291 37					
337	Prescott,	.	738 76	39 44	2,899 44	50 87	204 46					
338	Boxborough,	.	633 58	30 04	3,398 01	48 54	291 02					
339	Chilmark,	.	125 00	35 45	1,868 40	77 85	367 28					
340	Goshen,	.	404 69	32 72	2,121 72	48 22	208 53					
341	Washington,	.	318 50	43 10	2,668 34	72 12	303 66					
342	Alford,	.	321 87	37 55	2,099 44	51 21	184 86					
343	Mashpee,	.	308 00	23 86	1,912 02	51 68	247 25					
344	Shutesbury,	.	114 58	18 35	1,676 28	42 98	270 48					
345	Monroe,	.	317 29	40 77	2,203 41	61 20	173 27					
346	Peru,	.	571 44	90 54	2,369 39	124 70	145 44					
347	Montgomery,	.	224 31	51 39	2,141 68	71 39	152 37					
348	Tolland,	.	155 00	52 01	1,812 98	78 83	251 90					
349	Gay Head,	.	62 50	39 44	1,412 08	44 13	44 04					
350	Gosnold,	.	—	23 08	650 00	50 00	724 54					
351	Holland,	.	68 79	65 19	1,207 41	92 88	110 66					
352	Mount Washington,	.	125 00	87 46	1,109 43	110 94	111 81					
353	New Ashford,	.	75 82	46 74	944 60	55 56	56 48					

GROUP III. TOWNS. POPULATION LESS THAN 5,000 — *Con.*

Proceeds of a mill tax levied on valuation, April 1, 1912, and distributed on basis of average membership (school year 1912-13) would produce —	Tax of \$4 on valuation, April 1, 1912, would yield for local schools —	To produce \$25 per pupil in average membership (school year 1912-13) would require —	Number of public schools (1912-13).	Total cost per school for support (town fiscal year 1912-13).	A \$4 tax on valuation, April 1, 1912, for local schools would yield per school —	Sum to be added to \$4 tax to produce \$800 for each school.
\$575 96	\$1,217 72	\$1,700	6	\$595	\$203	\$697
516 67	829 96	1,525	5	483	166	734
398 09	1,376 41	1,175	3	889	459	441
423 50	1,457 76	1,250	4	496	364	536
601 37	788 30	1,775	5	540	158	742
830 06	911 32	2,450	7	532	130	770
542 08	813 91	1,600	4	676	204	696
440 44	1,165 48	1,300	2	1,032	583	317
482 79	817 82	1,425	4	725	204	696
592 90	1,164 08	1,750	4	850	291	609
203 28	1,469 12	600	2	934	735	165
372 68	834 12	1,100	3	707	278	622
313 39	1,214 63	925	4	667	304	596
347 27	739 45	1,025	3	700	246	654
313 39	989 00	925	2	956	495	405
330 33	1,081 92	975	3	559	361	539
304 92	693 08	900	4	551	173	727
160 93	581 74	475	3	790	194	706
254 10	609 47	750	3	714	203	697
194 81	1,007 61	575	1	1,813	1,008	-
271 04	176 14	800	1	1,412	176	724
110 11	2,898 16	325	1	650	2,898	-
110 11	442 64	325	1	1,207	443	457
84 70	447 24	250	2	555	224	676
143 99	225 92	425	1	945	226	674



Makers
Syracuse, N. Y.
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